DOCUMENT RESUME

ED 138 677 UD 016 902

TITLE	The 1973-1974 Allocation Formulae; An Analysis. Policy Paper No. 1, May 1, 1974.
INSTITUTION	New York City Board of Education, Brooklyn, N.Y. Office of the Deputy Chancellor.
PUB DATE	1 May 74
NOTE	79p.; For a related document see UD 016 906
EDRS PRICE	MF-$0.83 HC-$4.67 Plus Postage.
DESCRIPTORS	Adult Education; *Boards of Education; *Budgeting; Capital Outlay (for Fixed Assets); Educational Administration; *Elementary Education; *Financial Policy; *Junior High Schools; Nonpublic School Aid; Salaries; School Buildings; *School Funds; School Personnel; Supervisory Activities
IDENTIFIERS	New York (New York); *Program 30

ABSTRACT

This report is an analysis of the formulae used to allocate Program 30 funds (those funds earmarked for school districts in the Mayor's expense budget) in New York City. The analysis is a step by step description of the allocation procedures for modules 1, 2, 3, and 4B. Each module is a grouping of functional activities for which separate allocation formulae are utilized. The adjusted pupil register is the primary basis for allocating funds to the community school districts. Module 1 funds are designated for community school boards and district administration. These allocated funds support administrative and supervisory activities. Module 2 involves instructional services and accounts for 62% of Program 30 funds. It is the main source of monies directly related to the educational process. Module 3 is divided into two parts: continuing education and extended use of school buildings. Both parts are allocated on a per capita basis. The monies placed into module 4B are for furniture, supplies, equipment, textbooks and library books. These items are financed by the issuance of capital notes by New York City. Tables, charts, and illustrated calculations are included. (JP)

****
* Documents acquired by ERIC include many informal unpublished *
* materials not available from other sources. ERIC makes every effort *
* to obtain the best copy available. Nevertheless, items of marginal *
* reproducibility are often encountered and this affects the quality *
* of the microfiche and hardcopy reproductions ERIC makes available *
* via the ERIC Document Reproduction Service (EDRS). EDRS is not *
* responsible for the quality of the original document. Reproductions *
* supplied by EDRS are the best that can be made from the original. *
****

ED138677

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

SCOPE OF INTEREST NOTICE
The ERIC Facility has assigned this document for processing to: UD EA
In our judgement, this document is also of interest to the clearinghouses noted to the right. Indexing should reflect their special points of view.

THE 1973-1974 ALLOCATION FORMULAE; AN ANALYSIS.

UD016902

POLICY PAPER NO. 1, MAY 1, 1974

BOARD OF EDUCATION
CITY OF NEW YORK

SEYMOUR P. LACHMAN, PRESIDENT
JAMES F. REGAN, VICE PRESIDENT
JOSEPH G. BARKIN
JOSEPH MONSERRAT
ISAIAH E. ROBINSON

IRVING ANKER, CHANCELLOR

PREPARED BY
OFFICE OF THE DEPUTY CHANCELLOR
EDUCATIONAL POLICY DEVELOPMENT UNIT

BERNARD R. GIFFORD, DEPUTY CHANCELLOR

PREFACE

This report is an analysis of the formulae used to allocate funds placed in Program 30 to the thirty-two Community School Districts. The analysis goes step by step through the allocation procedures for Modules 1, 2, 3, and 4B that are described in Business and Administration Circular No. 1, 1973-1974: "Fiscal Year 1973-1974 Allocation of Unit of Appropriation 30 To Community School Districts."

Following this report the Office of the Deputy Chancellor will be releasing "The 1974-1975 Allocation Formulae: Recommendations For Reform."

BOARD OF EDUCATION
OF THE CITY OF NEW YORK
110 LIVINGSTON STREET
BROOKLYN, N.Y. 11201

BERNARD R. GIFFORD
DEPUTY CHANCELLOR

May 8, 1974

MEMORANDUM

TO: Community School Board Members, All Superintendents, Executive Directors, Directors, Heads of Bureaus

FROM: Bernard R. Gifford BRG
Deputy Chancellor

SUBJECT: "The 1973-1974 Allocation Formulae: An Analysis," Policy Paper No. 1

The attached is the final version of Work Paper No. 1. Please destroy previous drafts of this report.

BRG:pf

CONTENTS

PREFACE ii

LIST OF TABLES iv

LIST OF FIGURES v

Section

I. UNIT OF APPROPRIATION 30 2

II. MODULE 1: COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION 12

1. OBJECTIVE FORMULAE 12

III. MODULE 2: INSTRUCTIONAL SERVICES 18

1. AN OUTLINE OF THE ALLOCATION PROCESS 18
2. SPECIAL NEEDS AND PER CAPITA FUNDS 18
3. THE BASIC UNADJUSTED ALLOCATION 20
4. ADJUSTMENTS TO THE BASIC ALLOCATION 32

IV. MODULE 3: CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS 56

1. CONTINUING EDUCATION 56
2. EXTENDED USE OF SCHOOL BUILDINGS 58

V. MODULE 4B: FUNDS FOR CAPITAL NOTE ITEMS 64

LIST OF TABLES

I-1. PROGRAM 30 MODULES 1

I-2. UNIT OF APPROPRIATION 30 BY MODULE, FISCAL YEAR 1973-1974 3

I-3. DISTRICT ALLOCATION BY FORMULAE, FISCAL YEAR 1973-1974 5

I-4. DISTRICT ADJUSTED REGISTERS: OCTOBER 1972, FISCAL YEAR 1973-1974 7

II-1. MODULE 1 ALLOCATIONS FOR COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION, FISCAL YEAR 1973-1974 15

III-1. BASIC LEVEL WEIGHTED PER CAPITA ALLOCATION, FISCAL YEAR 1973-1974 24

III-2. LEVEL WEIGHTED PER CAPITA ALLOCATIONS, FISCAL YEAR 1973-1974 26

III-3. SPECIAL NEEDS ALLOCATION, FISCAL YEAR 1973-1974 28

III-4. BASIC UNADJUSTED ALLOCATION, FISCAL YEAR 1973-1974 29

III-5. ADJUSTED REGISTER: OCTOBER 1972, FISCAL YEAR 1973-1974 37

III-6. PREPARATION ADJUSTED PER CAPITA ALLOCATION, FISCAL YEAR 1973-1974 38

III-7. PREPARATION PERIOD ADJUSTMENTS, FISCAL YEAR 1973-1974 41

III-8. TEACHER SALARY ADJUSTMENT, FISCAL YEAR 1973-1974 45

III-9. THE FINAL ADJUSTED ALLOCATION, FISCAL YEAR 1973-1974 47

III-10. NET ADJUSTMENT AND SPECIAL NEEDS, FISCAL YEAR 1973-1974 48

III-11. THE FINAL ADJUSTED ALLOCATION: ANOTHER ARRANGEMENT, FISCAL YEAR 1973-1974 51

IV-1. MODULE 3 WEIGHTED REGISTERS, FISCAL YEAR 1973-1974 57

IV-2. MODULE 3 ALLOCATION, FISCAL YEAR 1973-1974 61

V-1. CAPITAL NOTES ALLOCATION, FISCAL YEAR 1973-1974 65

LIST OF FIGURES

I-1. PROGRAM 30 FUNDS, FISCAL YEAR 1973-1974 4

I-2. DISTRICT ALLOCATION BY FORMULAE, FISCAL YEAR 1973-1974 6

I-3. DISTRICT ADJUSTED REGISTERS: OCTOBER 1972, FISCAL YEAR 1973-1974 8

II-1. MODULE I COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION, FISCAL YEAR 1973-1974 11

II-2. MODULE I ALLOCATIONS, FISCAL YEAR 1973-1974 16

III-1. ALLOCATING MODULE 2 MONIES 17

III-2. MODULE 2 INSTRUCTIONAL SERVICES, FISCAL YEAR 1973-1974 19

III-3. LEVEL ADJUSTMENT WEIGHTS 21

III-4. COMPUTING THE LEVEL WEIGHTED ALLOCATION REGISTER, FISCAL YEAR 1973-1974 22

III-5. BASIC UNADJUSTED ALLOCATION, FISCAL YEAR 1973-1974 30

III-6. PREPARATION ADJUSTED ALLOCATION REGISTER, FISCAL YEAR 1973-1974 .. 33

III-7. PREPARATION ADJUSTED PER CAPITA COST, FISCAL YEAR 1973-1974 34

III-8. PREPARATION PERIOD ADJUSTMENT WEIGHTS 35

III-9. INCREMENTAL ADJUSTMENT FOR PREPARATION PERIODS, FISCAL YEAR 1973-1974 42

III-10. ADJUSTMENT FOR SALARY DIFFERENCES, FISCAL YEAR 1973-1974 46

III-11. NET PREPARATION AND TEACHER SALARY ADJUSTMENTS, FISCAL YEAR 1973-1974 49

III-12. SPECIAL NEEDS ALLOCATIONS AFTER ADJUSTMENTS, FISCAL YEAR 1973-1974 50

III-13. MODULE 2 ADJUSTED ALLOCATION, FISCAL YEAR 1973-1974 52

IV-1. ALLOCATING CONTINUING EDUCATION (MODULE 3A) FUNDS, FISCAL YEAR 1973-1974 55

IV-2. ALLOCATING EXTENDED USE OF SCHOOL BUILDINGS (MODULE 3B) FUNDS, FISCAL YEAR 1973-1974 59

IV-3. MODULE 3 ALLOCATION, FISCAL YEAR 1973-1974 62

V-1. MODULE 4B ALLOCATION, FISCAL YEAR 1973-1974 66

Table I-1

PROGRAM 30 MODULES

MODULE	FUNCTION
1	COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION - Includes salaries of Executive Assistant to Community School Board, District Superintendent, District Supervising Attendance Officer, District Business Officer, Supervisor of Guidance, etc.
2	INSTRUCTIONAL SERVICES - Includes salaries of Elementary and Junior High School Teachers, Principals, Guidance Counsellors, School Secretaries, School Aides, etc. Also includes replacement for occasional absences and medical leaves, postage and communications services, promotional and salary differentials and intra-district awards.
3	CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS - Includes personnel costs of running community and recreation centers, day camps, summer swimming pools, after school centers, etc.
4A	NEW YORK STATE TEXTBOOK LAW FUNDS - Funds in the amount of $10.00 per capita for pupils in Grades K-9 are provided by State.
4B	FUNDS FOR CAPITAL NOTE ITEMS - including funds for furniture, supplies, equipment, textbooks and library books financed by the issuance of capital notes by the City of New York.
5A	SPECIAL PURPOSE FUNDS - including funds for bilingual education, school lunch, repair and maintenance, borough-wide music, city-wide awards, learning cooperative, rents, collective bargaining increases for pedagogic supervisory employes, leaves in lieu of sabbaticals and replacements for sabbatical and terminal leaves.
5B	SPECIAL PURPOSE RESERVE - including funds for register increases; salaries of properly excessed personnel; preparation period coverage for special education classes; overhead costs for the Northeast Bronx Educational Park; one-time other than personal service costs for new schools; replacement of instructional equipment losses due to theft and vandalism.
6	FRINGE BENEFITS - includes funds earmarked for social security, health, welfare, pension and other benefits for district personnel.
7	FURNITURE AND EQUIPMENT PROCUREMENT

I. UNIT OF APPROPRIATION 30

Funds earmarked in the Mayor's expense budget for Community School Districts are placed in Unit of Appropriation 30. These "Program 30" funds are then subdivided by the New York City Board of Education into several modules. Each module is a grouping of functional activities for which separate allocation formulae are utilized. The modules are:

1. Community School Boards and District Administration
2. Instructional Services
3. Continuing Education and Extended Use of School Buildings
4. New York State Textbook Law Funds and Funds for Capital Note Items
5. Special Purpose Funds and Special Purpose Reserve
6. Fringe Benefits
7. Furniture and Equipment Procurement

These modules are described in more detail in Table I-1.

In this report we will focus on Modules 1, 2, 3, and 4B. The funds in these modules are distributed to the thirty-two Community School Districts by formulae, and they represent well over two-thirds of a district's total allocation for the fiscal year. In fiscal year 1973-1974, $730,846,501 is in Modules 1, 2, 3, and 4B. Program 30 appropriations by module for fiscal year 1973-1974 are tabulated in Table I-2 and displayed in Figure I-1. District allocations from Modules 1, 2, 3, and 4B are listed in Table I-3 and illustrated in Figure I-2.

The adjusted pupil register is the primary basis for allocating funds to the Community School Districts. The fiscal year 1973-1974 allocation

Table I-2

UNIT OF APPROPRIATION 30 BY MODULE

FISCAL YEAR 1973-1974

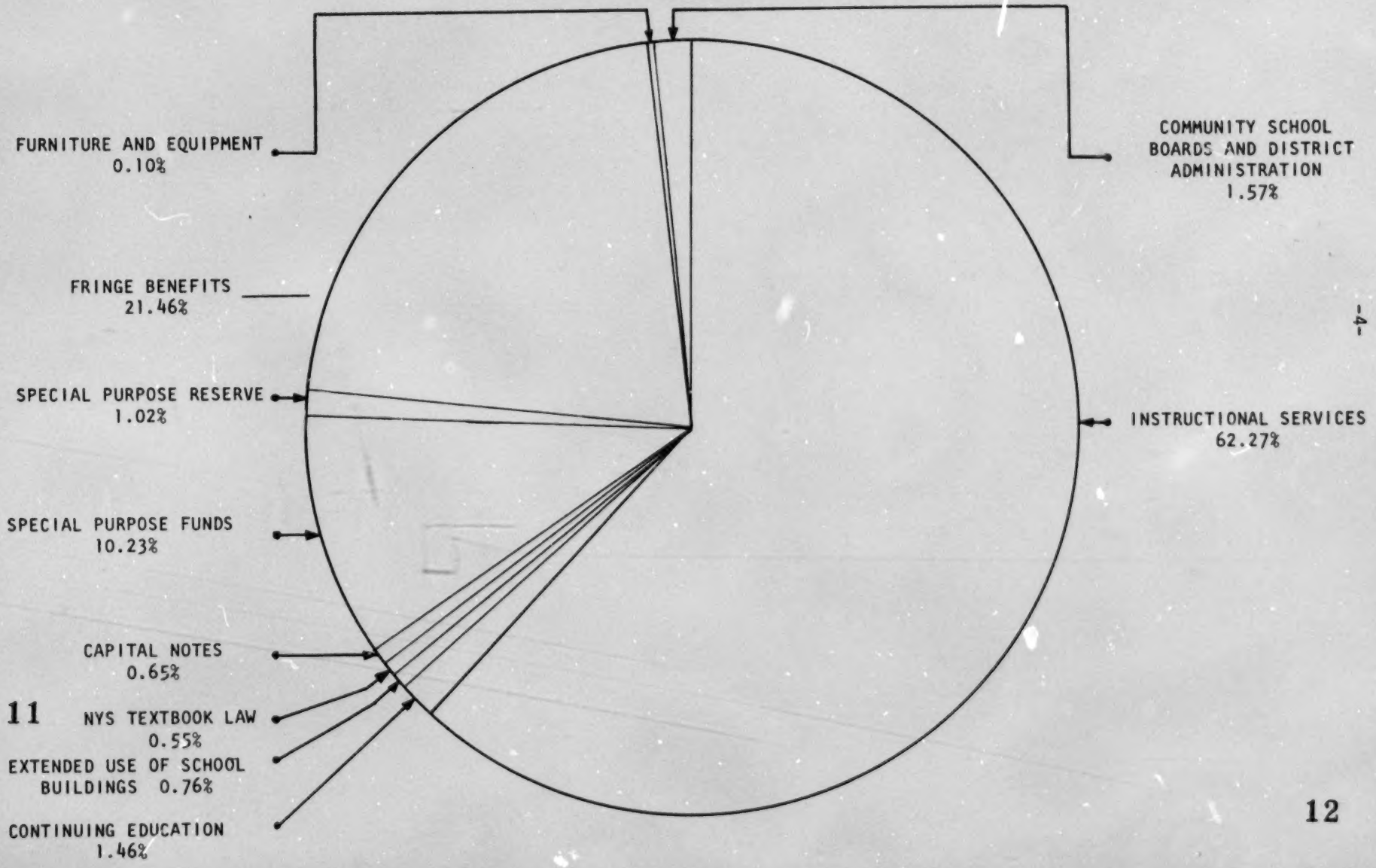
MODULE	FUNCTION	ALLOCATION	PERCENT OF TOTAL
1	Community School Boards and District Administration	$ 17,211,394	1.57
2	Instructional Services	683,081,029	62.27
3A	Continuing Education	16,048,425	1.46
3B	Extended Use of School Buildings	7,364,619	0.67
4A	New York State Textbook La*	6,079,685	0.55
4B	Funds for Capital Note Items	7,141,034	0.65
5A	Special Purpose Funds	112,256,947	10.23
5B	Special Purpose Reserve	11,221,664	1.02
6	Fringe Benefits**	235,426,573	21.46
7	Furniture and Equipment	1,135,000	0.10
	TOTAL NET APPROPRIATION	$1,096,966,370	100.0%

*Subject to change depending upon K-9 registration as of September 30, 1973.

**These funds are not allocated by formula but are retained by Central Board and placed in trust for intended purposes.

Figure I-1

PROGRAM 30 FUNDS
TOTAL NET APPROPRIATION: $1,096,966,370
FISCAL YEAR 1973-1974



I-4

Table I-3

DISTRICT ALLOCATION BY FORMULAE

FISCAL YEAR 1973-1974

DISTRICT	MODULE 1 ALLOCATION	MODULE 2 ALLOCATION	MODULE 3 ALLOCATION	MODULE 4B ALLOCATION	TOTAL FORMULAE ALLOCATION
1	$ 489,961	$ 15,064,952	$ 483,705	$ 145,784	$ 16,184,402
2	516,372	19,238,582	865,740	191,854	20,812,548
3	505,094	16,902,741	640,409	167,193	18,215,437
4	493,915	15,496,064	488,717	149,568	16,628,264
5	514,246	18,423,955	599,496	186,555	19,724,252
6	501,316	15,932,110	536,082	160,450	17,129,958
7	553,041	24,531,386	796,302	248,601	26,129,330
8	576,939	27,679,554	914,583	289,805	29,460,881
9	594,766	29,461,910	959,028	311,737	31,327,441
10	555,304	24,841,620	848,053	255,070	26,500,047
11	550,515	23,233,847	857,237	250,843	24,892,442
12	574,486	27,217,705	849,136	278,835	28,920,162
13	527,207	19,357,002	704,964	203,471	20,792,644
14	546,023	23,665,954	824,989	237,214	25,274,180
15	538,101	21,842,636	859,502	222,443	23,462,682
16	506,097	15,342,023	539,668	167,299	16,555,087
17	540,640	21,159,026	669,438	225,455	22,594,559
18	513,067	17,792,438	523,605	190,135	19,019,245
19	564,611	26,094,374	834,911	269,115	27,763,011
20	547,598	21,933,102	871,673	240,581	23,592,954
21	547,585	22,609,607	721,331	243,479	24,122,002
22	549,185	22,199,907	756,086	242,185	23,747,363
23	515,434	18,273,482	565,405	185,731	19,540,052
24	532,017	19,011,798	714,319	213,502	20,471,636
25	542,305	21,490,078	716,150	230,861	22,979,394
26	507,215	16,470,610	534,628	174,468	17,686,921
27	559,461	24,328,830	835,663	253,253	25,977,207
28	544,220	22,724,784	749,612	236,638	24,255,254
29	543,071	22,162,374	728,802	228,371	23,662,618
30	531,527	19,370,252	737,538	207,219	20,846,536
31	612,898	30,963,380	1,109,152	343,707	33,029,137
32	517,177	18,264,946	577,120	189,612	19,548,855
TOTAL	$17,211,394	$683,081,029	$23,413,044	$7,141,034	$730,846,501

Figure I-2

DISTRICT ALLOCATION BY FORMULAE

FISCAL YEAR 1973 – 1974

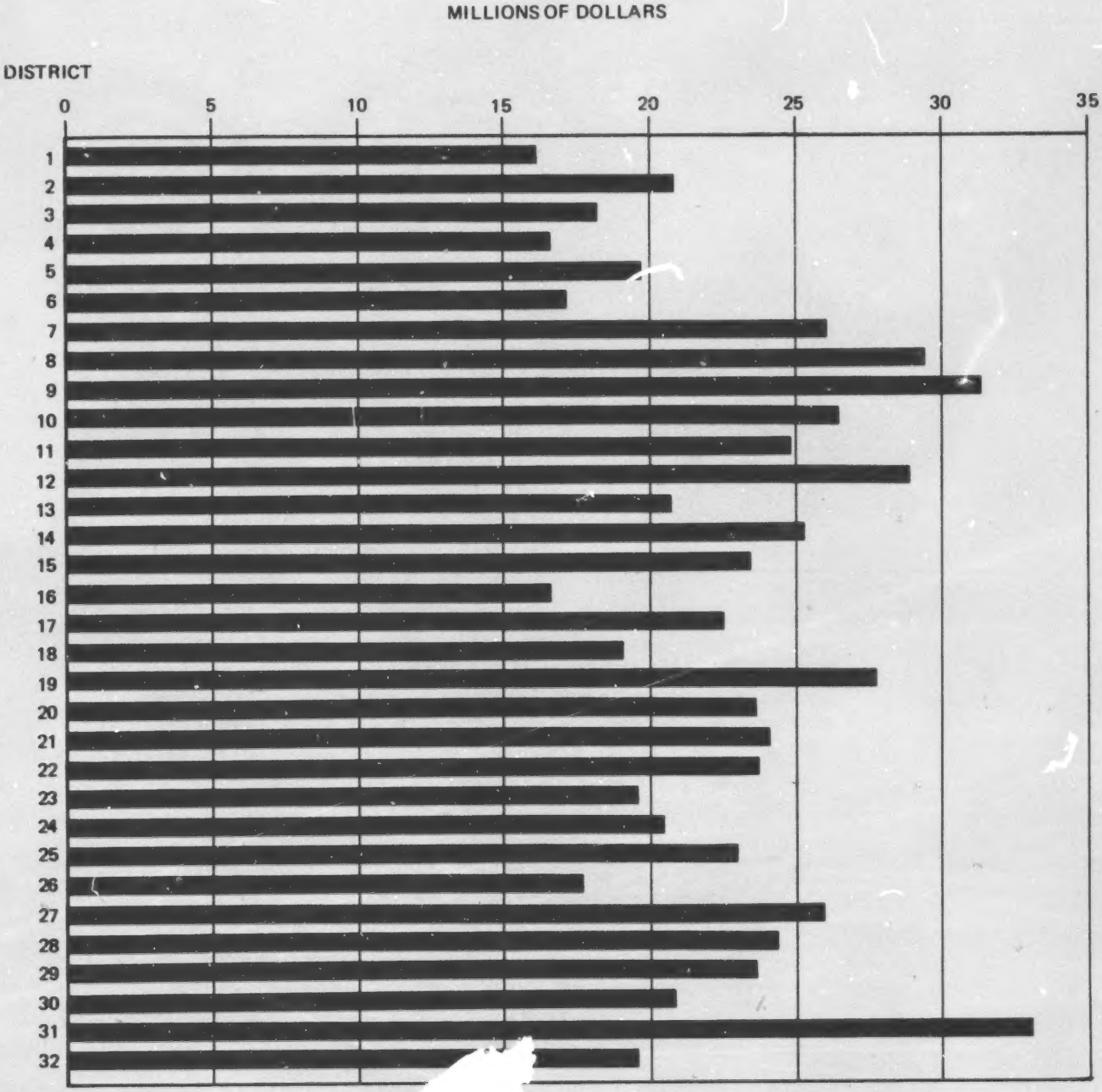


Table I-4

DISTRICT ADJUSTED REGISTERS: OCTOBER 1972

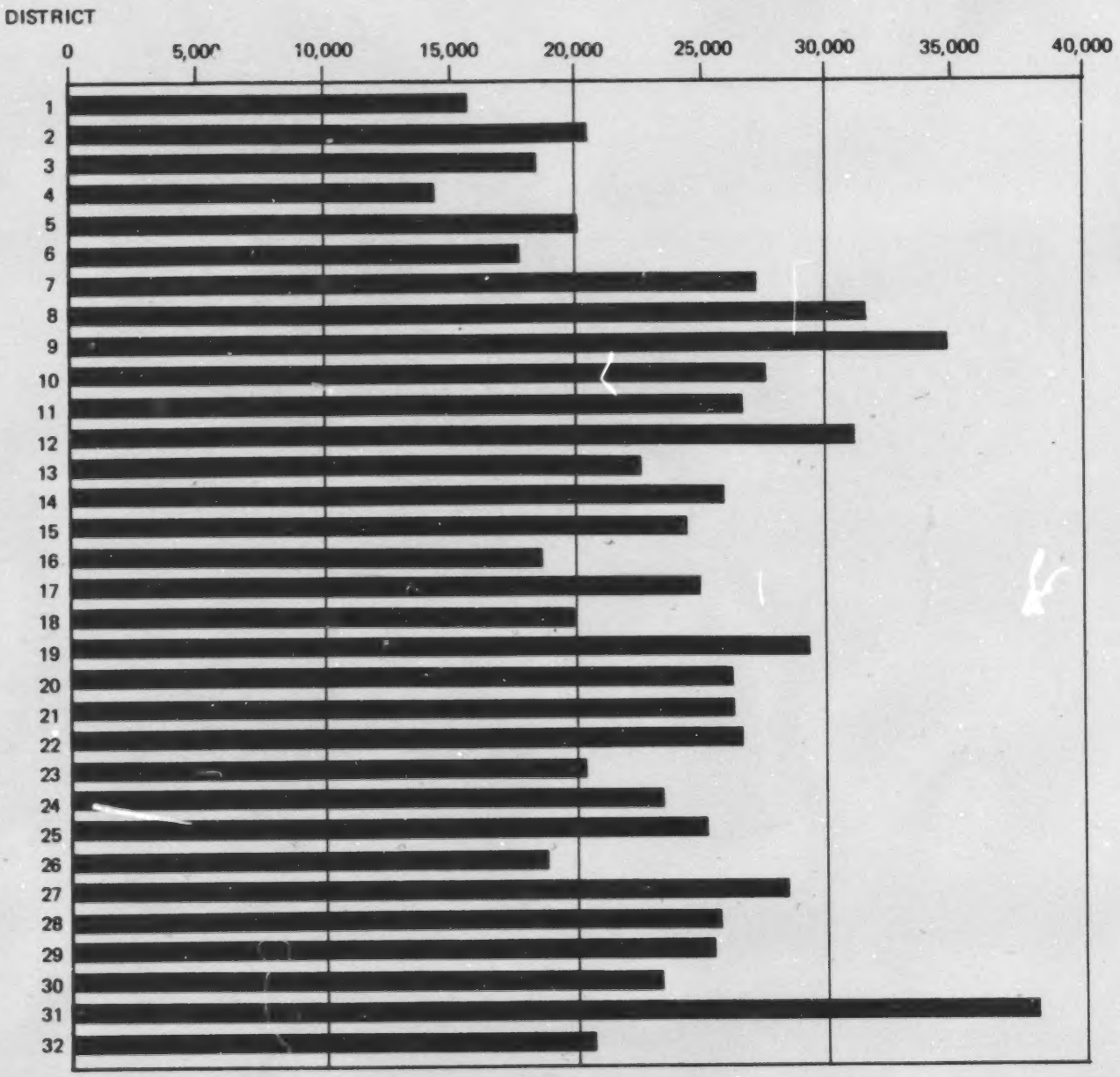
FISCAL YEAR 1973-1974

DISTRICT	REPORTED REGISTER	LESS ADJUSTMENTS	ADJUSTED REGISTER TOTAL	KINDERGARDEN	ELEMENTARY	JUNIOR HIGH
1	17,079	1,336	15,743	1,294	9,850	4,599
2	22,160	1,614	20,546	1,715	12,215	6,616
3	20,135	1,640	18,495	1,724	12,427	4,344
4	17,581	1,119	16,462	1,332	11,371	3,759
5	21,275	1,116	20,159	1,648	12,680	5,831
6	18,659	851	17,808	1,911	11,441	4,456
7	28,076	862	27,214	2,341	17,928	6,945
8	32,737	1,177	31,560	3,009	19,425	9,126
9	37,179	2,377	34,802	3,231	24,434	7,137
10	28,598	972	27,626	2,827	15,966	8,833
11	27,979	1,224	26,755	2,425	15,005	9,325
12	32,116	1,002	31,114	2,888	21,797	6,429
13	23,920	1,404	22,516	2,054	15,282	5,180
14	27,801	1,863	25,938	2,499	16,234	7,205
15	25,750	1,253	24,497	2,710	14,897	6,890
16	20,121	1,444	18,677	1,638	13,386	3,653
17	25,647	688	24,959	2,471	16,418	6,070
18	20,450	505	19,945	1,493	10,974	7,478
19	30,664	1,346	29,318	2,508	18,897	7,913
20	27,054	830	26,224	2,907	15,063	8,254
21	26,914	692	26,222	2,345	15,631	8,246
22	26,845	332	26,513	2,961	15,537	8,015
23	21,815	1,440	20,375	1,858	13,264	5,253
24	24,008	617	23,391	2,822	13,168	7,401
25	25,717	455	25,262	2,832	14,737	7,693
26	19,238	357	18,881	1,933	10,861	6,087
27	29,397	1,015	28,382	3,548	17,674	7,160
28	26,481	871	25,610	2,483	15,126	8,001
29	26,026	625	25,401	3,063	15,532	6,806
30	23,888	586	23,302	2,971	14,592	5,739
31	39,081	981	38,100	4,706	22,560	10,834
32	21,576	884	20,692	1,697	13,661	5,334
TOTAL	815,967	33,478	782,489	77,844	488,033	216,612

Figure I-3

DISTRICT ADJUSTED REGISTERS; OCTOBER 1972

FISCAL YEAR 1973 – 1974



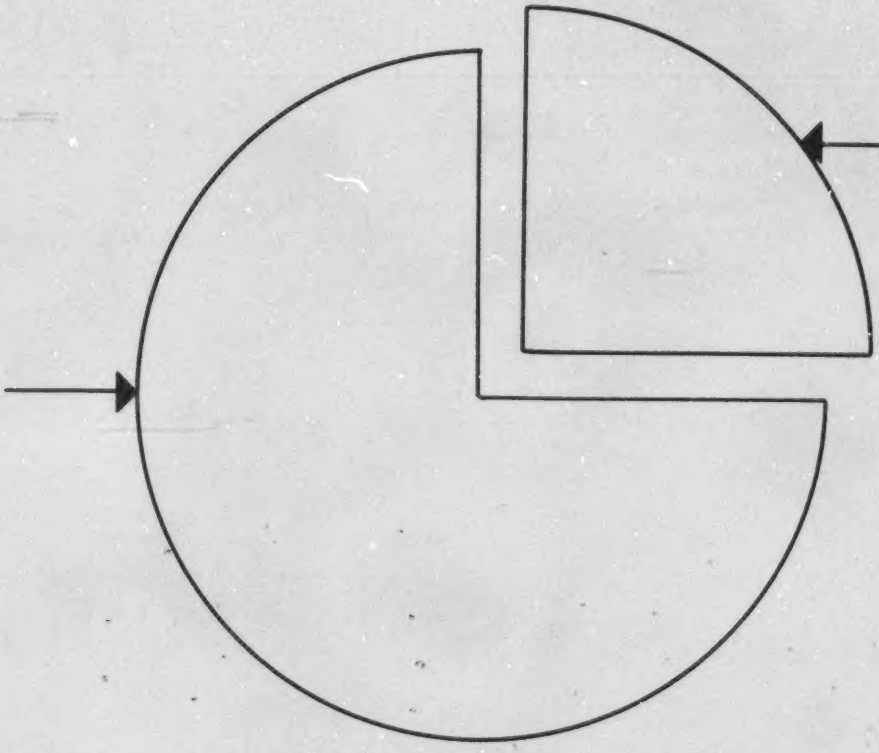
formulae use the reported October 31, 1972, pupil register adjusted for:

- Long term absences
- Pupils in Special Education classes, who are supported by centrally administered funds
- Pupils attending school out of district
- Unusual register changes after October 31, 1972
- Pupils formerly in Special Education classes for emotionally handicapped children, who are supported by centrally administered funds
- Eighth grade graduates of intermediate schools.

Table I-4 lists the October 1972 register and adjustments, and Figure I-3 illustrates the range of register sizes among the districts.

Figure II-1

MODULE 1
COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION
FISCAL YEAR 1973-1974
$17,211,394



II. MODULE I: COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION

As we saw in Table I-1, Module I funds are designated for Community School Boards and District Administration. The objective formulae used to allocate these funds support administrative and supervisory activities.

1. OBJECTIVE FORMULAE

The formulae allocate Module I funds to the districts in two streams:

- An equal amount to each district that reflects the "fixed cost" nature of some overhead activities.
  - For example, all districts have a Community School Board and a District Superintendent.
- An amount proportional to the "size" of a district that reflects the "variable cost" nature of some overhead activities.
  - For example, extra office help to handle administrative workloads.

(1) Division of Module I

The first step is to separate the total Module I amount, $17,211,394 in fiscal year 1973-1974, into its fixed and variable parts. (Figure II-1)

- 75% of Module I is for fixed cost
- 25% of Module I is for variable cost

(2) Allocation for Fixed Cost

The amount that each district receives as its equal share, fixed cost allocation is computed as follows:

$$\text{MODULE I FIXED COST PER DISTRICT ALLOCATION} = \frac{\text{PERCENT OF MODULE I FOR FIXED COST} \times \text{TOTAL MODULE I AMOUNT}}{\text{TOTAL NUMBER OF COMMUNITY SCHOOL DISTRICTS}}$$

For fiscal year 1973-1974, each district receives $403,392:

$$\text{MODULE I FIXED COST PER DISTRICT ALLOCATION} = \frac{0.75 \times \$17,211,394}{32 \text{ Districts}}$$

$$= \frac{\$12,908,544}{32 \text{ Districts}}$$

$$= \$403,392 \text{ per district}$$

(3) Allocation for Variable Cost

The "size" of a district is measured by the number of students shown on the final October 31, 1972, adjusted registers. A per capita amount is computed, and a district receives that amount for each student.

$$\text{MODULE I VARIABLE COST PER STUDENT AMOUNT} = \frac{\text{TOTAL MODULE I AMOUNT} - \text{TOTAL MODULE I AMOUNT FOR FIXED COST}}{\text{TOTAL CITY-WIDE ADJUSTED REGISTER}}$$

For fiscal year 1973-1974, the per capita amount is $5.50 per student:

$$\text{MODULE I VARIABLE COST PER STUDENT AMOUNT} = \frac{\$17,211,394 - \$12,980,544}{782,489 \text{ Students}}$$

$$= \frac{\$4,302,850}{782,489 \text{ Students}}$$

$$= \$5.50 \text{ per Student}$$

The variable cost allocation each district receives is proportional to its adjusted register:

DISTRICT d MODULE I VARIABLE COST ALLOCATION	=	MODULE I VARIABLE COST PER STUDENT AMOUNT	X	DISTRICT d TOTAL ADJUSTED REGISTER

For example, let us take District 17, which has 24,959 students. Its variable cost allocation is $137,248:

DISTRICT 17 MODULE I VARIABLE COST ALLOCATION	=	$5.50 x 24,959 Students
	=	$137,248

(4) District Allocation for Module I

The total Module I allocation each district receives is the sum of its fixed and variable cost allocations:

DISTRICT d MODULE I ALLOCATION	=	MODULE I FIXED COST PER DISTRICT ALLOCATION	+	DISTRICT d MODULE I VARIABLE COST ALLOCATION

To continue with our example, District 17 receives $540,640:

DISTRICT 17 MODULE I ALLOCATION	=	$403,392 + $137,248
	=	$540,640

In Table II-1 we have tabulated Module I allocations to the 32 districts, and Figure II-2 shows the variation.

Table II-I

MODULE I ALLOCATIONS FOR

COMMUNITY SCHOOL BOARDS AND DISTRICT ADMINISTRATION

FISCAL YEAR 1973-1974

DISTRICT	TOTAL REGISTER	FIXED ALLOCATION	VARIABLE ALLOCATION	TOTAL ALLOCATION
1	15,743	$ 403,392	$ 86,569	$ 489,961
2	20,546	403,392	112,980	516,372
3	18,495	403,392	101,702	505,094
4	16,462	403,392	90,523	493,915
5	20,159	403,392	110,854	514,246
6	17,808	403,392	97,924	501,316
7	27,214	403,392	149,649	553,041
8	31,560	403,392	173,547	576,939
9	34,802	403,392	191,374	594,766
10	27,626	403,392	151,912	555,304
11	26,755	403,392	147,123	550,515
12	31,114	403,392	171,094	574,486
13	22,516	403,392	123,815	527,207
14	25,938	403,392	142,631	546,023
15	24,497	403,392	134,709	538,101
16	18,677	403,392	102,705	506,097
17	24,959	403,392	137,248	540,640
18	19,945	403,392	109,675	513,067
19	29,318	403,392	161,219	564,611
20	26,224	403,392	144,206	547,598
21	26,222	403,392	144,193	547,585
22	26,513	403,392	145,793	549,185
23	20,375	403,392	112,042	515,434
24	23,391	403,392	128,625	532,017
25	25,262	403,392	138,913	542,305
26	18,881	403,392	103,823	507,215
27	28,382	403,392	156,069	559,461
28	25,610	403,392	140,828	544,220
29	25,401	403,392	139,679	543,071
30	23,302	403,392	128,135	531,527
31	38,100	403,392	209,506	612,898
32	20,692	403,392	113,785	517,177
TOTAL	782,489	$12,908,544	$4,302,850	$17,211,394

Figure II-2

MODULE 1 ALLOCATIONS

FISCAL YEAR 1973 – 1974

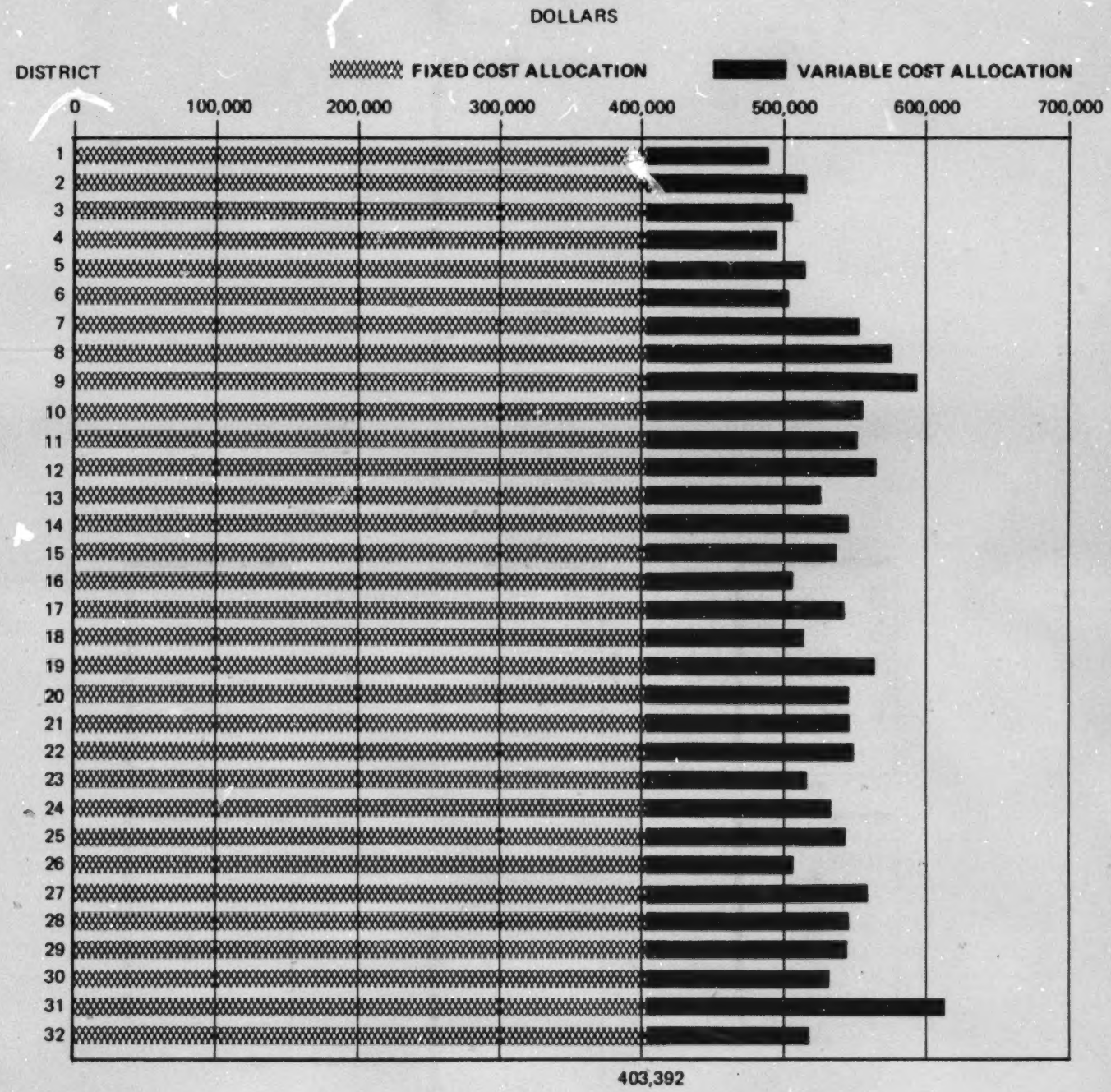
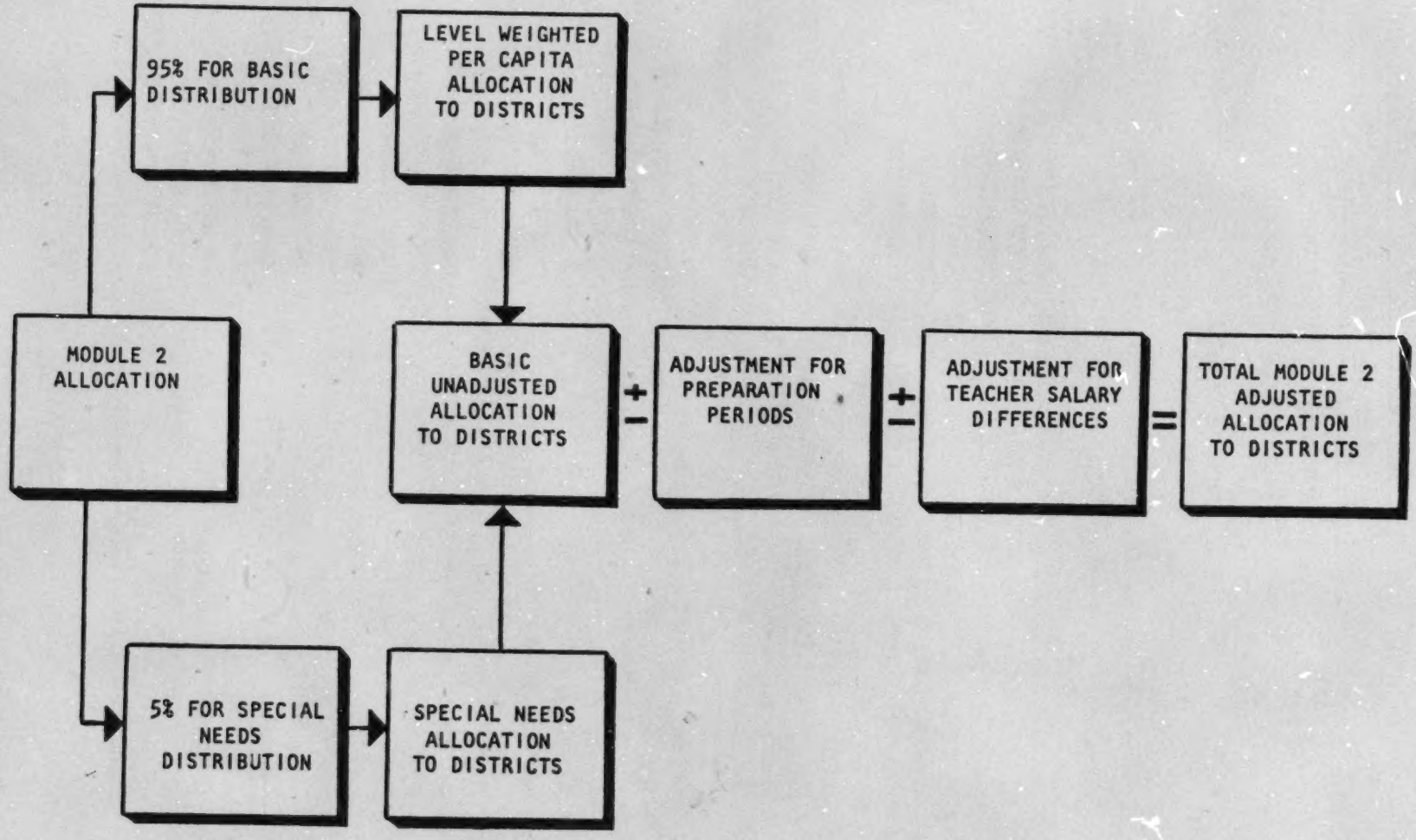


Figure III-1

ALLOCATING MODULE 2 MONIES



III. MODULE 2: INSTRUCTIONAL SERVICES

Nearly all the funds in Module 2 are designated for personal services of instructional personnel. As described in Section I, Module 2 accounts for over 62% of Program 30 funds and is the main source of monies directly related to the educational process.

1. AN OUTLINE OF THE ALLOCATION PROCESS

The process for allocating instructional services is illustrated in Figure III-1. The total Module 2 amount is first split into two parts:

- An amount is set aside for distribution on the basis of need.
  - 5% was set aside in fiscal year 1973-1974.
- The remaining amount for basic instructional services is distributed on a per capita basis.
  - 95% in fiscal year 1973-1974.

Next, a per capita allocation and a needs allocation is computed for each district. These two allocations make up the district's basic unadjusted allocation. Finally, this basic allocation is adjusted twice:

- An adjustment for preparation periods to meet contractual requirements.
- An adjustment for teacher salary differences.

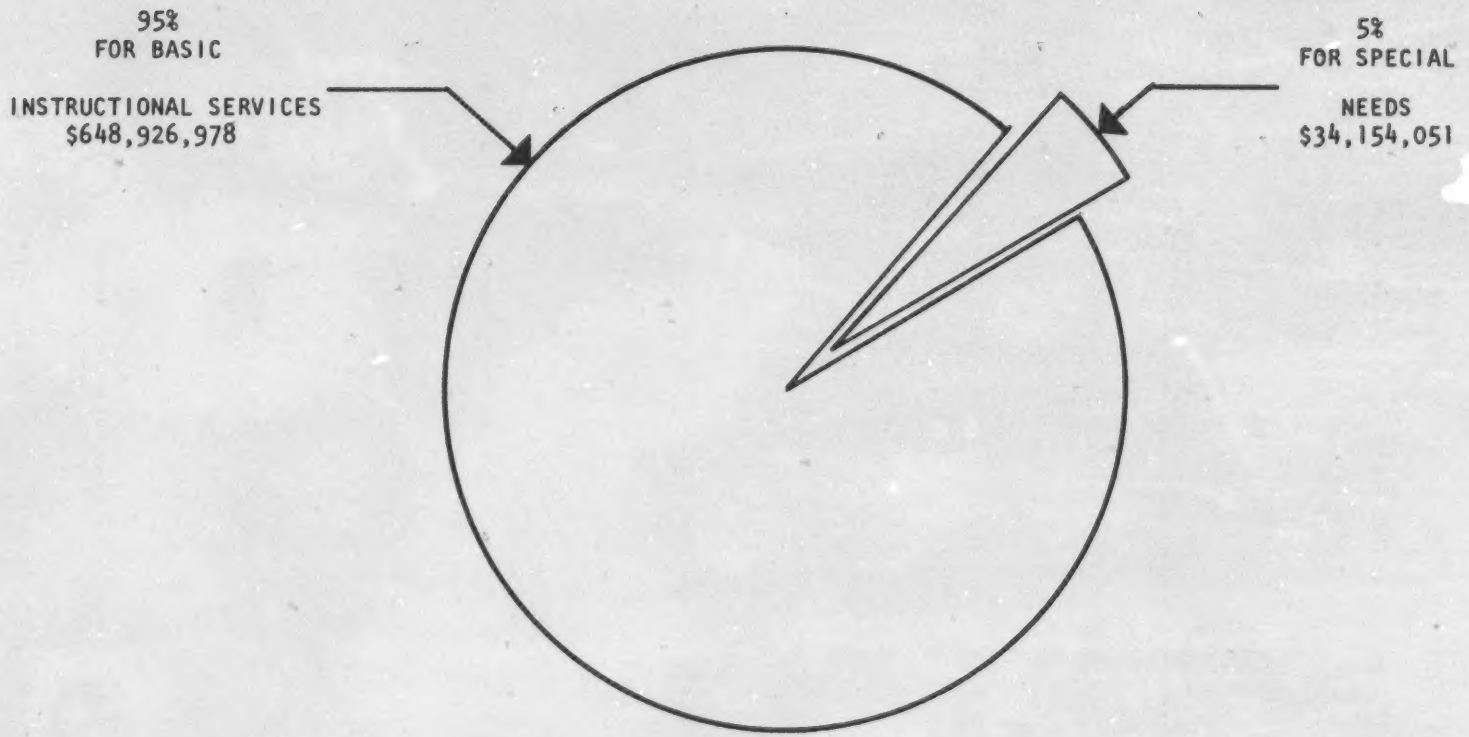
In the following sections, we will discuss the design and implementation of the formulae and go step by step through the calculations for the fiscal year 1973-1974 allocations.

2. SPECIAL NEEDS AND PER CAPITA FUNDS

The first step in allocating Module 2 funds is to divide the total amount into two parts: (Figure III-2)

Figure III-2

MODULE 2
INSTRUCTIONAL SERVICES
FISCAL YEAR 1973-1974
$683,081,029



- A given percent of instructional monies is allotted for special need. These funds are distributed on the basis of need, with need defined as a district's percent of the total city-wide elementary and junior high/intermediate pupils with reading scores one or more years behind their grade level on the Metropolitan Achievement Reading Tests.

MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION	=	PERCENT OF MODULE 2 FUNDS FOR SPECIAL NEEDS	X	TOTAL MODULE 2 AMOUNT

In fiscal year 1973-1974, $34,154,051 or 5% of Module 2 funds were set aside for special needs:

MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION	=	0.05 x $683,081,029
	=	$34,154,051

- The remainder of the instructional monies is distributed on a per capita basis, weighted to give effect to the relative cost of instruction at the kindergarten, elementary, and junior high/intermediate school levels.

MODULE 2 FUNDS FOR PER CAPITA DISTRIBUTION	=	TOTAL MODULE 2 AMOUNT	—	MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION

In fiscal year 1973-1974, $648,926,978 or 95% of Module 2 funds were distributed on a per capita basis:

MODULE 2 FUNDS FOR PER CAPITA DISTRIBUTION	=	$683,081,029 - $34,154,051
	=	$648,926,978

3. THE BASIC UNADJUSTED ALLOCATION

(1) Level Weighted Per Capita Allocation

In order to determine the per capita allocations to the districts,

Figure III-3

LEVEL ADJUSTMENT WEIGHTS

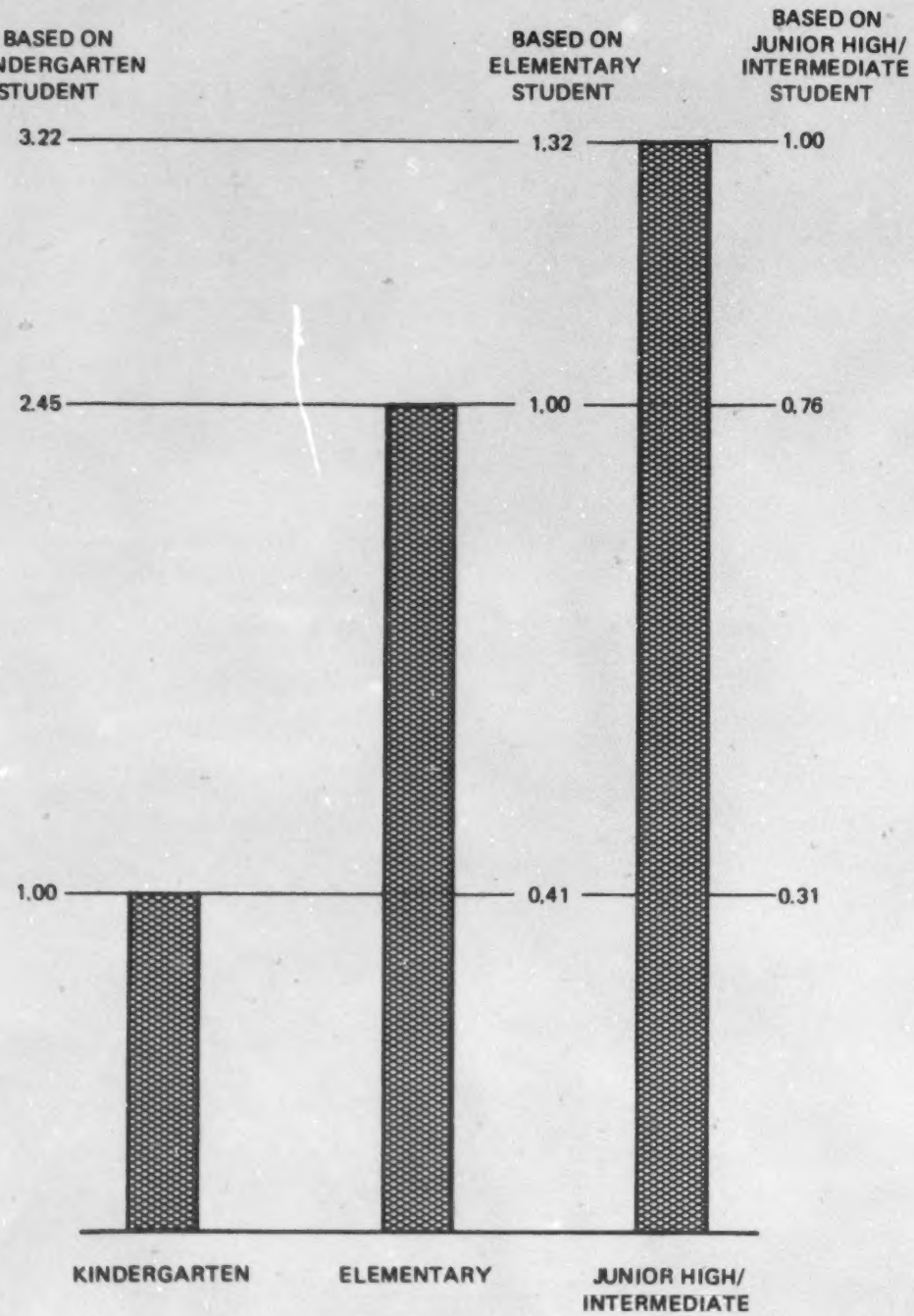


Figure III-4

COMPUTING THE LEVEL WEIGHTED ALLOCATION REGISTER

FISCAL YEAR 1973-1974

SCHOOL LEVEL	OCT. 1972 ADJUSTED REGISTER	×	LEVEL WEIGHTS	=	LEVEL WEIGHTED ALLOCATION REGISTER
KINDERGARTEN	77,844		0.41		31,916
ELEMENTARY	488,033		1.00		488,033
JUNIOR HIGH/ INTERMEDIATE	216,612		1.32		285,928
TOTALS	782,489				805,877

the adjusted register is first weighted to reflect the difference in the city-wide per capita costs of instructional services for each level. The level weights are derived from a city-wide comparison of the per capita cost of instructional services as reflected in district budgets. The weights used for the fiscal year 1973-1974 allocation are based on fiscal year 1972-1973 budgeted cost of instructional services. The computations result in the following weights:* (Figure III-3)

- 0.41 for kindergarten
- 1.00 for elementary schools
- 1.32 for junior high/intermediate schools.

These level weights are applied to the (October 1972) adjusted register to arrive at the level weighted allocation register for each district and city-wide. The method is illustrated in Figure III-4, and the registers are listed in Table III-1.

*The level weights are based on the October 1972 adjusted register and district budgeted dollars as of EM 229 for fiscal year 1972-1973.

	TOTAL	KINDERGARTEN	ELEMENTARY	JUNIOR HIGH
Module 2 Funds Budgeted	$677,087,005			
Less Funds Omitted[a]	- 2,152,222			
Module 2 Funds Allocated[b]	$674,934,783	$ 26,747,290	$408,419,410	$239,768,083
Adjusted Register (10-72)	782,489	77,844	488,033	216,612
Per Capita Amount	-	$343.601	$836.868	$1,106.901
Level Weights	-	0.41	1.00	1.32

[a]Funds for District Reserves are omitted from the calculations because they are attributable to all three levels.

[b]Budgeted costs that are clearly attributable to particular levels are allocated first. Those budgeted costs that are not exclusive to particular levels are prorated on the basis of attributable dollars to each level or on the basis of the adjusted registers of each level.

Table III-1

BASIC LEVEL WEIGHTED PER CAPITA ALLOCATION

FISCAL YEAR 1973-1974

DISTRICT	LEVEL WEIGHTED REGISTER				LEVEL WEIGHTED PER CAPITA AMOUNT
	KINDERGARTEN	ELEMENTARY	JUNIOR HIGH	TOTAL	
1	531	9,850	6,071	16,452	$ 13,247,861
2	703	12,215	8,733	21,651	17,434,321
3	707	12,427	5,734	18,868	15,193,329
4	546	11,371	4,962	16,879	13,591,700
5	676	12,680	7,697	21,053	16,952,785
6	784	11,441	5,882	18,107	14,580,540
7	960	17,928	9,167	28,055	22,591,097
8	1,234	19,425	12,046	32,705	26,335,479
9	1,325	24,434	9,421	35,180	28,328,455
10	1,159	15,966	11,660	28,785	23,178,926
11	994	15,005	12,309	28,308	22,794,825
12	1,184	21,797	8,486	31,467	25,338,588
13	842	15,282	6,838	22,962	18,489,995
14	1,025	16,234	9,511	26,770	21,556,360
15	1,111	14,897	9,095	25,103	20,214,020
16	672	13,386	4,822	18,830	15,202,992
17	1,013	16,418	8,012	25,443	20,487,803
18	612	10,974	9,871	21,457	17,278,104
19	1,028	18,897	10,445	30,370	24,455,236
20	1,192	15,063	10,895	27,150	21,862,353
21	961	15,631	10,885	27,477	22,125,668
22	1,214	15,537	10,580	27,331	22,008,102
23	762	13,264	6,934	20,960	16,877,897
24	1,157	13,168	9,769	24,094	19,401,530
25	1,161	14,737	10,155	26,053	20,979,001
26	793	10,861	8,035	19,689	15,854,433
27	1,455	17,674	9,451	28,580	23,013,852
28	1,018	15,126	10,561	26,705	21,504,020
29	1,256	15,532	8,984	25,772	20,752,727
30	1,218	14,592	7,575	23,385	18,830,612
31	1,927	22,560	14,301	38,788	31,233,774
32	696	13,661	7,041	21,398	17,230,593
TOTAL	31,916	488,033	285,928	805,877	$648,926,978

The next step is to develop a city-wide level weighted per capita cost of instruction:

$$\text{CITY-WIDE LEVEL WEIGHTED PER CAPITA AMOUNT} = \frac{\text{MODULE 2 FUNDS FOR PER CAPITA DISTRIBUTION}}{\text{TOTAL CITY-WIDE LEVEL WEIGHTED ALLOCATION REGISTER}}$$

For Fiscal Year 1973-1974, the amount per student (level weighted) is $805.24:

$$\text{CITY-WIDE LEVEL WEIGHTED PER CAPITA AMOUNT} = \frac{\$648,926,978}{805,877 \text{ Students (Level Weighted)}}$$

$$= \$805.24 \text{ per Student (Level Weighted)}$$

Finally, the basic per capita allocation to districts is the city-wide per capita amount multiplied by the district level weighted allocation register:

$$\text{DISTRICT d LEVEL WEIGHTED PER CAPITA ALLOCATION} = \text{DISTRICT d LEVEL WEIGHTED ALLOCATION REGISTER} \times \text{CITY-WIDE LEVEL WEIGHTED PER CAPITA AMOUNT}$$

To continue with our example, Table III-2 shows District 17 receives $20,487,803:

$$\text{DISTRICT 17 LEVEL WEIGHTED PER CAPITA ALLOCATION} = 25,443 \times \$805.24$$

$$= \$20,487,803$$

(2) Needs Allocation

We have already discussed the funds set aside in Module 2 for distribution on the basis of need:

Table III-2

LEVEL WEIGHTED PER CAPITA ALLOCATIONS

FISCAL YEAR 1973-1974

DISTRICT	KINDERGARTEN	ELEMENTARY	JUNIOR HIGH	TOTAL
1	$ 427,584	$ 7,931,646	$ 4,888,631	$ 13,247,861
2	566,086	9,836,046	7,032,189	17,434,321
3	569,307	10,006,757	4,617,265	15,193,329
4	439,663	9,156,420	3,995,617	13,591,700
5	544,344	10,210,484	6,197,957	16,952,785
6	631,311	9,212,788	4,736,441	14,580,540
7	773,033	14,436,400	7,381,664	22,591,097
8	993,670	15,641,849	9,699,960	26,335,479
9	1,066,947	19,675,312	7,586,196	28,328,455
10	933,277	12,856,513	9,389,136	23,178,926
11	800,412	12,082,674	9,911,739	22,794,825
12	953,408	17,551,886	6,833,294	25,338,588
13	678,015	12,305,727	5,506,253	18,489,995
14	825,374	13,072,318	7,658,668	21,556,360
15	894,625	11,995,708	7,323,687	20,214,020
16	541,123	10,778,986	3,882,883	15,202,992
17	815,711	13,220,483	6,451,609	20,487,803
18	492,809	8,836,739	7,948,556	17,278,104
19	827,790	15,216,681	8,410,765	24,455,236
20	959,850	12,129,378	8,773,125	21,862,353
21	773,839	12,586,757	8,765,072	22,125,668
22	977,565	12,511,064	8,519,473	22,008,102
23	613,595	10,680,746	5,583,556	16,877,897
24	931,666	10,603,443	7,866,421	19,401,530
25	934,887	11,866,869	8,177,245	20,979,001
26	638,558	8,745,746	6,470,129	15,854,433
27	1,171,630	14,231,868	7,610,354	23,013,852
28	819,738	12,180,109	8,504,173	21,504,020
29	1,011,385	12,507,037	7,234,305	20,752,727
30	980,786	11,750,109	6,099,717	18,830,612
31	1,551,705	18,166,287	11,515,782	31,233,774
32	560,449	11,000,427	5,669,717	17,230,593
TOTAL	$25,700,142	$392,985,257	$230,241,579	$648,926,978

$$\text{MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION} = \text{PERCENT OF MODULE 2 FUNDS FOR SPECIAL NEEDS} \times \text{TOTAL MODULE 2 FUNDS}$$

For fiscal year 1973-1974, $34,154,051 is set aside for special needs:

$$\text{MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION} = 0.05 \times \$683,081,029$$

$$= \$34,154,051$$

The basis for determining need is the number of elementary and junior high pupils who have reading scores one or more years below their grade level on the Metropolitan Achievement Reading Tests. A per capita amount is first computed:

$$\text{CITY-WIDE SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\text{MODULE 2 FUNDS FOR SPECIAL NEEDS DISTRIBUTION}}{\text{TOTAL CITY-WIDE NUMBER OF PUPILS WITH LOW READING SCORES}}$$

The fiscal year 1973-1974 computation for determining special needs is based on the reading scores of pupils in April 1973:

$$\text{CITY-WIDE SPECIAL NEEDS PER CAPITA AMOUNT} = \frac{\$34,154,051}{330,092 \text{ Students (Low Reading)}}$$

$$= \$103.47 \text{ per Student (Low Reading)}$$

Finally, the district special needs allocation is the per capita amount multiplied by the district's number of pupils with low reading scores:

Table III-3

SPECIAL NEEDS ALLOCATION

FISCAL YEAR 1973-1974

DISTRICT	# OF PUPILS WITH LOW READING SCORES	SPECIAL NEEDS ALLOCATION
1	9,554	$ 987,052
2	8,472	877,759
3	9,804	1,014,375
4	9,591	990,467
5	9,887	1,024,622
6	9,285	959,729
7	15,967	1,653,056
8	15,661	1,618,902
9	19,221	1,987,765
10	11,881	1,229,546
11	8,212	850,436
12	15,891	1,642,809
13	11,521	1,191,976
14	14,559	1,506,194
15	12,201	1,263,700
16	8,735	905,082
17	11,379	1,178,315
18	7,115	737,728
19	15,538	1,608,656
20	8,993	928,990
21	8,744	905,082
22	5,520	570,373
23	12,219	1,263,700
24	8,119	840,190
25	4,993	515,726
26	3,297	341,541
27	8,520	881,175
28	8,729	901,667
29	8,703	901,667
30	7,694	795,789
31	7,977	826,528
32	12,110	1,253,454
TOTALS	330,092	$34,154,051

Table III-4

BASIC UNADJUSTED ALLOCATION

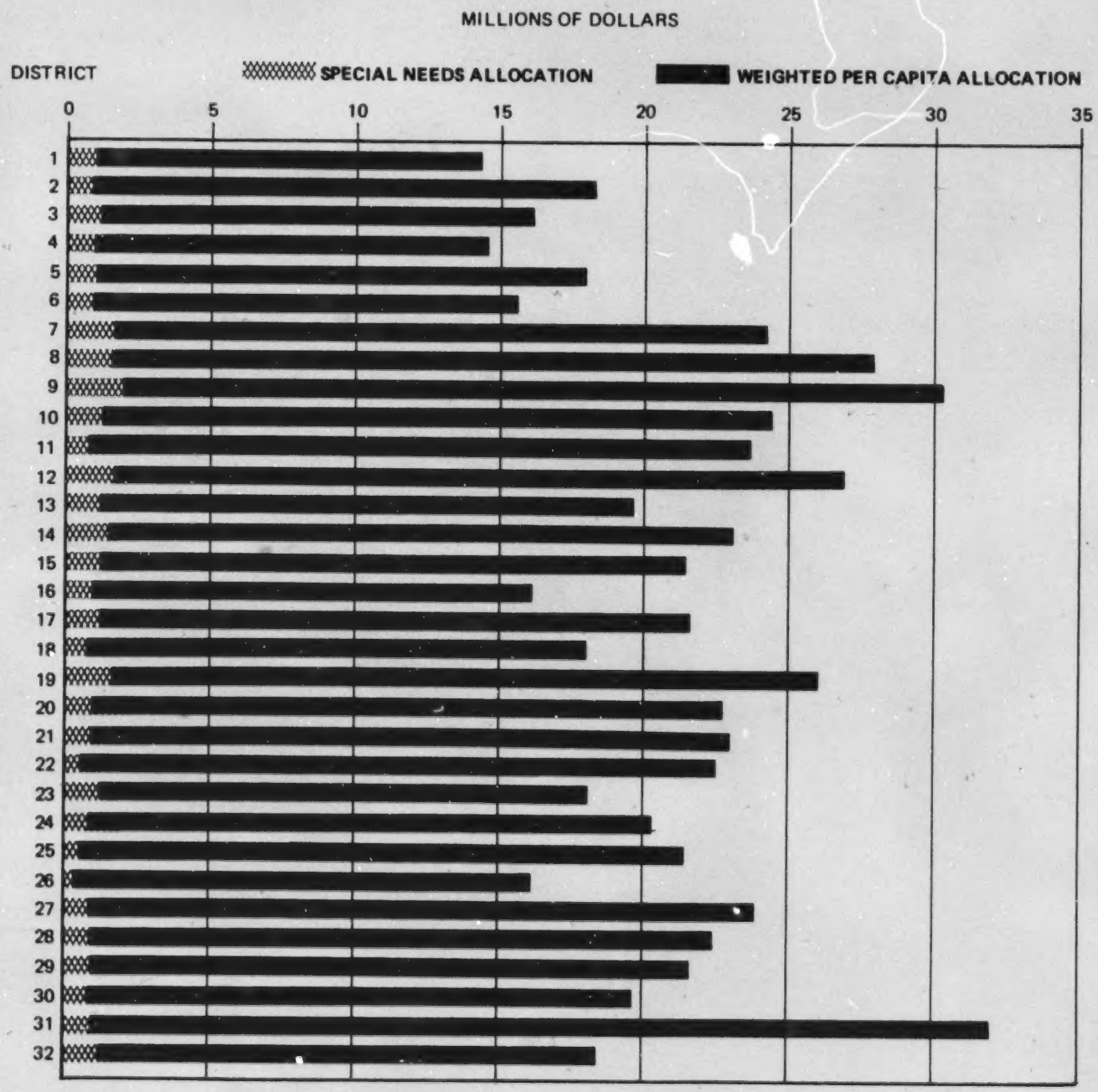
FISCAL YEAR 1973-1974

DISTRICT	WEIGHTED PER CAPITA ALLOCATION	SPECIAL NEEDS ALLOCATION	BASIC UNADJUSTED ALLOCATION
1	$ 13,247,861	$ 987,052	$ 14,234,913
2	17,434,321	877,759	18,312,080
3	15,193,329	1,014,375	16,207,704
4	13,591,700	990,467	14,582,167
5	16,952,785	1,024,622	17,977,407
6	14,580,540	959,729	15,540,269
7	22,591,097	1,653,056	24,244,153
8	26,335,479	1,618,902	27,954,381
9	28,328,455	1,987,765	30,316,210
10	23,178,926	1,229,546	24,408,472
11	22,794,825	850,436	23,645,261
12	25,338,588	1,642,809	26,981,397
13	18,489,995	1,191,976	19,681,971
14	21,556,360	1,506,194	23,062,554
15	20,214,020	1,263,700	21,477,720
16	15,202,992	905,082	16,108,074
17	20,487,803	1,178,315	21,666,118
18	17,278,104	737,728	18,015,832
19	24,455,236	1,608,656	26,063,892
20	21,862,353	928,990	22,791,343
21	22,125,668	905,082	23,030,750
22	22,008,102	570,373	22,578,475
23	16,877,897	1,263,700	18,141,597
24	19,401,530	840,190	20,241,720
25	20,979,001	515,726	21,494,727
26	15,854,433	341,541	16,195,974
27	23,013,852	881,175	23,895,027
28	21,504,020	901,667	22,405,687
29	20,752,727	901,667	21,654,394
30	18,830,612	795,789	19,626,401
31	31,233,774	826,528	32,060,302
32	17,230,593	1,253,454	18,484,047
TOTAL	$648,926,978	$34,154,051	$683,081,029

Figure III-5

BASIC UNADJUSTED ALLOCATION

FISCAL YEAR 1973 – 1974



DISTRICT d SPECIAL NEEDS ALLOCATION	=	DISTRICT d NUMBER OF PUPILS WITH LOW READING SCORES	X	CITY-WIDE SPECIAL NEEDS PER CAPITA AMOUNT

Continuing our example, District 17 has 11,379 students with low reading scores and receives $1,178,315: (Table III-3)

DISTRICT 17 SPECIAL NEEDS ALLOCATION	=	11,379 x $103.47
	=	$1,178,315

Thus, <u>if</u> Module 2 monies were distributed solely on the basis of a level weighted per capita cost of instruction plus an additional needs allocation, each Community School District would receive the sums indicated in Table III-4 and shown in Figures III-5. We express this as:

DISTRICT d BASIC UNADJUSTED ALLOCATION	=	DISTRICT d LEVEL WEIGHTED PER CAPITA ALLOCATION	+	DISTRICT d SPECIAL NEEDS ALLOCATION

Our example District 17 would receive $21,666,118:

DISTRICT 17 BASIC UNADJUSTED ALLOCATION	=	$20,487,803 + $1,178,315
	=	$21,666,118

4. ADJUSTMENTS TO THE BASIC ALLOCATION

As we outlined earlier, the basic unadjusted allocation is adjusted twice to reflect two contractual requirements:

- Preparation period adjustment for differences in the cost of instruction associated with contractual limits on teaching periods in Title I and non-Title I schools
- Teacher salary adjustment for differences in the "price" districts must pay to buy instructional services.

Both adjustments allow for differences from the city-wide average. If a district is below the city-wide average, it suffers a loss. If a district is above the city-wide average, it gains.

(1) Teaching and Preparation Periods

There are several steps in calculating this adjustment. The first step, Figure III-6, results in a preparation weighted allocation register for each school level, which is then used (see Figure III-7) to arrive at a preparation weighted per capita cost of instruction for each level of Title I and non-Title I schools.

The preparation period adjustment weights are derived from the contract between the Board of Education and the UFT.* The contract mandates a certain number of teaching periods for teachers in Title I and non-Title I schools. These preparation adjustment weights have the effect of allocating relatively more resources to Title I schools versus non-Title I schools of the same level in order to insure equal classroom teacher time for all students. Figure III-8 shows the relative magnitude of these weights.

*Agreement between the Board of Education of the City School District of the City of New York and United Federation of Teachers, Local 2, American Federation of Teachers, AFL-CIO, covering Day School Classroom Teachers, Per Session Teachers, WNYE Teachers, WIN Teachers, WEP Teachers and Counselors, and MDTP Employees, September 9, 1972 - September 9, 1975.

Figure III-6

PREPARATION ADJUSTED ALLOCATION REGISTER

FISCAL YEAR 1973-1974

SCHOOL LEVEL	OCT. 1972 ADJUSTED REGISTER	X	PREPARATION ADJUSTMENT WEIGHTS	=	PREPARATION ADJUSTED ALLOCATION REGISTER
KINDERGARTEN					
TITLE I	46,204		1.25		57,755
NON-TITLE I	31,640		1.10		34,804
TOTAL	77,844				92,559
ELEMENTARY					
TITLE I	321,205		1.25		401,506
NON-TITLE I	166,828		1.10		183,511
TOTAL	488,033				585,017
JUNIOR HIGH/ INTERMEDIATE					
TITLE I	137,057		1.40		191,880
NON-TITLE I	79,555		1.25		99,444
TOTAL	216,612				291,324
TOTAL	782,489				968,900

Figure III-7

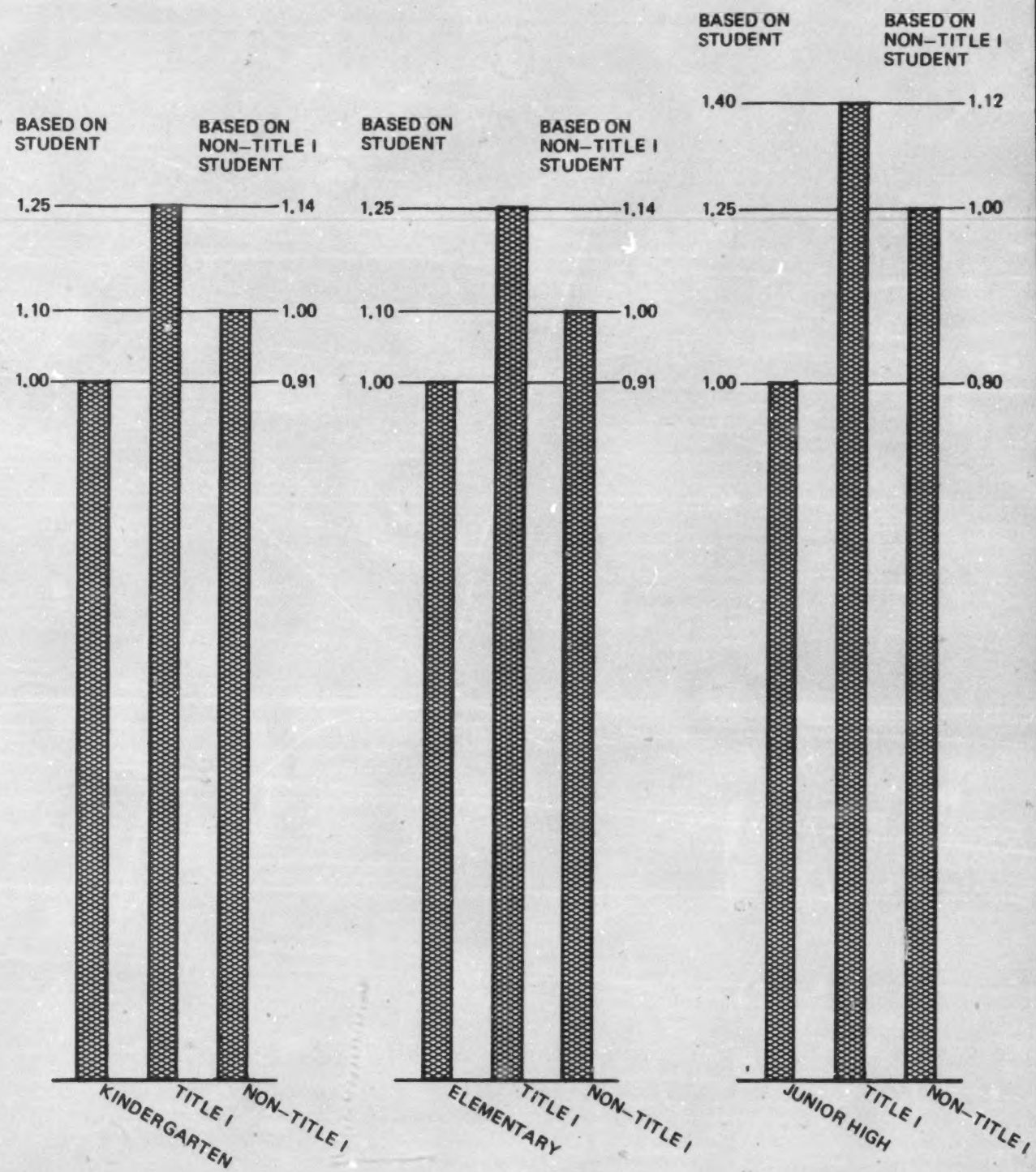
PREPARATION ADJUSTED PER CAPITA COST

FISCAL YEAR 1973-1974

SCHOOL LEVEL	FUNDS AVAILABLE ($805.24 x LEVEL WEIGHTED ALLOCATION REGISTER)	÷	PREPARATION ADJUSTED ALLOCATION REGISTER	X	PREPARATION ADJUSTMENT WEIGHTS	=	PREPARATION ADJUSTED PER CAPITA AMOUNT
KINDERGARTEN							
TITLE I					1.25		$347.08
NON-TITLE I					1.10		$305.43
TOTAL	$25,700,142		92,559				
ELEMENTARY							
TITLE I					1.25		$839.69
NON-TITLE I					1.10		$738.93
TOTAL	$392,985,257		585,017				
JUNIOR HIGH/ INTERMEDIATE							
TITLE I					1.40		$1,106.46
NON-TITLE I					1.25		$ 987.91
TOTAL	$230,241,579		291,324				
TOTAL	$648,926,978		968,900				

Figure III-8

PREPARATION PERIOD ADJUSTMENT WEIGHTS



The total preparation weighted per capita allocation to a district is made up of six parts, each calculated separately. Starting with Title I kindergarten:

DISTRICT d PREPARATION WEIGHTED PER CAPITA ALLOCATION FOR KINDERGARTEN TITLE I = DISTRICT d ADJUSTED REGISTER (UNWEIGHTED) FOR KINDERGARTEN TITLE I X CITY-WIDE PREPARATION WEIGHTED PER CAPITA AMOUNT FOR KINDERGARTEN TITLE I

For fiscal year 1973-1974, the city-wide preparation weighted per capita amount for kindergarten Title I is $347.08.

Non-Title I kindergarten is computed in an identical manner, but uses $305.43 as the preparation weighted amount per student. A district's preparation weighted per capita allocation for kindergarten is simply the sum of the Title I and non-Title I amounts:

DISTRICT d PREPARATION WEIGHTED PER CAPITA ALLOCATION FOR KINDERGARTEN = DISTRICT d PREPARATION WEIGHTED PER CAPITA ALLOCATION FOR KINDERGARTEN TITLE I + DISTRICT d PREPARATION WEIGHTED PER CAPITA ALLOCATION FOR KINDERGARTEN NON-TITLE I

The preparation weighted per capita allocation for elementary and junior high/intermediate schools is computed in an identical manner, but uses the appropriate amount per student. Finally, the total preparation weighted per capita allocation to a district is the sum of the allocations for each school level:

DISTRICT d PREPARATION WEIGHTED PER CAPITA ALLOCATION = DISTRICT d PREPARATION WEIGHTED PER CAPITA ALLOCATION FOR KINDERGARTEN + DISTRICT d PREPARATION WEIGHTED PER CAPITA ALLOCATION FOR ELEMENTARY + DISTRICT d PREPARATION WEIGHTED PER CAPITA ALLOCATION FOR JUNIOR HIGH

The adjusted registers are shown in Table III-5, and the preparation adjusted per capita allocations are shown in Table III-6.

Table III-5

ADJUSTED REGISTER: OCTOBER 1972

FISCAL YEAR 1973-1974

	KINDERGARTEN		ELEMENTARY		JUNIOR HIGH		
DISTRICT	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TITLE I	NON-TITLE I	TOTAL
1	1,294	0	9,850	0	4,599	0	15,743
2	1,143	572	7,967	4,248	5,578	1,038	20,546
3	1,724	0	12,427	0	4,344	0	18,495
4	1,332	0	11,371	0	3,759	0	16,462
5	1,648	0	12,680	0	5,831	0	20,159
6	1,607	304	9,929	1,512	4,456	0	17,808
7	2,341	0	17,928	0	6,945	0	27,214
8	2,160	849	14,955	4,470	7,435	1,691	31,560
9	3,231	0	24,434	0	7,137	0	34,802
10	1,796	1,031	10,825	5,141	7,271	1,562	27,626
11	614	1,811	4,587	10,418	1,351	7,974	26,755
12	2,888	0	21,797	0	6,429	0	31,114
13	2,054	0	15,282	0	5,180	0	22,516
14	2,499	0	16,234	0	7,205	0	25,938
15	2,625	85	14,517	380	6,890	0	24,497
16	1,638	0	13,386	0	3,653	0	18,677
17	2,471	0	16,418	0	4,623	1,447	24,959
18	579	914	4,349	6,625	2,869	4,609	19,945
19	2,211	297	17,416	1,481	7,037	867	29,318
20	520	2,387	2,992	12,071	2,543	5,711	26,224
21	372	1,973	2,807	12,824	1,847	6,399	26,222
22	200	2,761	968	14,569	0	8,015	26,513
23	1,858	0	13,264	0	5,253	0	20,375
24	383	2,439	1,790	11,378	2,195	5,206	23,391
25	0	2,832	0	14,737	0	7,693	25,262
26	0	1,933	0	10,861	0	6,087	18,881
27	1,373	2,175	8,005	9,669	3,952	3,208	28,382
28	794	1,689	4,464	10,662	3,696	4,305	25,610
29	1,462	1,601	8,140	7,392	4,210	2,596	25,401
30	893	2,078	4,229	10,363	3,232	2,507	23,302
31	797	3,909	4,533	18,027	2,203	8,631	38,100
32	1,697	0	13,661	0	5,334	0	20,692
TOTAL	46,204	31,640	321,205	166,828	137,057	79,555	782,489

Table III-6

PREPARATION ADJUSTED PER CAPITA ALLOCATION

FISCAL YEAR 1973-1974

DISTRICT	KINDERGARTEN	ELEMENTARY	JUNIOR HIGH	TOTAL
1	$ 449,119	$ 8,270,919	$ 5,088,613	$ 13,808,651
2	571,415	9,828,746	7,197,291	17,597,452
3	598,362	10,434,792	4,806,465	15,839,619
4	462,308	9,548,083	4,159,186	14,169,577
5	571,984	10,647,233	6,451,772	17,670,989
6	650,604	9,454,510	4,930,389	15,035,503
7	812,509	15,053,911	7,684,369	23,550,789
8	1,008,997	15,860,521	9,897,093	26,766,611
9	1,121,408	20,516,916	7,896,810	29,535,134
10	938,249	12,888,432	9,588,195	23,414,876
11	766,237	11,549,776	9,372,444	21,688,457
12	1,002,361	18,302,661	7,113,436	26,418,458
13	712,898	12,832,099	5,731,466	19,276,463
14	867,347	13,631,481	7,972,049	22,470,877
15	937,040	12,470,531	7,623,514	21,031,085
16	568,513	11,240,052	4,041,901	15,850,466
17	857,629	13,785,984	6,544,678	21,188,291
18	480,120	8,547,184	7,727,726	16,755,030
19	858,101	15,718,341	8,651,576	25,228,018
20	909,538	11,431,919	8,455,699	20,797,156
21	731,723	11,832,989	8,365,287	20,929,999
22	912,704	11,578,229	7,918,121	20,409,054
23	644,871	11,137,611	5,812,238	17,594,720
24	877,871	9,910,540	7,571,755	18,360,166
25	864,974	10,889,552	7,600,013	19,354,539
26	590,393	8,025,475	6,013,425	14,629,293
27	1,140,845	13,866,371	7,541,957	22,549,173
28	791,449	11,626,792	8,342,443	20,760,684
29	996,419	12,297,195	7,222,821	20,516,435
30	944,621	11,208,527	6,052,778	18,205,926
31	1,470,542	17,126,920	10,964,208	29,561,670
32	588,991	11,470,965	5,901,861	17,961,817
TOTAL	$25,700,142	$392,985,257	$230,241,579	$648,926,978

(2) The Preparation Adjustment Revisited

The preparation period adjusted per capita allocation just described is nothing more than an adjustment of the level weighted per capita allocation. One indication of this is that the preparation adjusted allocations and the level weighted per capita allocations sum up to the same city-wide total of $648,926,978. The recalculation adjusts for interdistrict differences in the percent of Title I students at each level. In order to insure that all students have equal classroom teacher time, districts with relatively more students in Title I schools are allocated resources at a higher rate than districts with relatively more students in non-Title I schools. These adjustments total to zero city-wide and are really just a redistribution of the same total funds among the districts.

In order to derive an expression for directly calculating the incremental adjustment amount, we must first restate the expressions for the level weighted per capita allocation and the preparation period per capita allocation. Starting with kindergarten:

$$\begin{array}{l}\text{DISTRICT d LEVEL WEIGHTED PER CAPITA ALLOCATION FOR KINDERGARTEN} \\ \qquad = \text{CITY-WIDE LEVEL WEIGHTED PER CAPITA AMOUNT} \times \text{TOTAL CITY-WIDE LEVEL WEIGHTED KINDERGARTEN REGISTER} \times \frac{\text{DISTRICT d LEVEL WEIGHTED KINDERGARTEN REGISTER}}{\text{TOTAL CITY-WIDE LEVEL WEIGHTED KINDERGARTEN REGISTER}}\end{array}$$

$$\begin{array}{l}\text{DISTRICT d PREPARATION WEIGHTED PER CAPITA ALLOCATION FOR KINDERGARTEN} \\ \qquad = \text{CITY-WIDE LEVEL WEIGHTED PER CAPITA AMOUNT} \times \text{TOTAL CITY-WIDE LEVEL WEIGHTED KINDERGARTEN REGISTER} \times \frac{\text{DISTRICT d PREPARATION WEIGHTED KINDERGARTEN REGISTER}}{\text{TOTAL CITY-WIDE PREPARATION WEIGHTED KINDERGARTEN REGISTER}}\end{array}$$

For our example of District 17:

$$\text{DISTRICT 17 LEVEL WEIGHTED PER CAPITA ALLOCATION FOR KINDERGARTEN} = \$805.24 \times 31{,}916 \times \frac{0.41 \times 2{,}471}{31{,}916}$$

$$= \$815{,}711$$

$$\text{DISTRICT 17 PREPARATION WEIGHTED PER CAPITA ALLOCATION FOR KINDERGARTEN} = \$805.24 \times 31{,}916 \times \frac{1.10 \times 0 + 1.25 \times 2{,}471}{92{,}559}$$

$$= \$857{,}629$$

Notice that the first two terms of the two expressions are identical and that only the last terms are different. This means that the incremental amount for preparation period adjustments is due to the difference between these last two terms:

$$\text{DISTRICT d PREPARATION ADJUSTMENT FOR KINDERGARTEN} = \text{CITY-WIDE LEVEL WEIGHTED PER CAPITA AMOUNT} \times \text{TOTAL CITY-WIDE LEVEL WEIGHTED KINDERGARTEN REGISTER} \times \text{DISTRICT d "DIFFERENCE" FOR KINDERGARTEN}$$

where

$$\text{DISTRICT d "DIFFERENCE" FOR KINDERGARTEN} = \frac{\text{DISTRICT d PREPARATION WEIGHTED KINDERGARTEN REGISTER}}{\text{TOTAL CITY-WIDE PREPARATION WEIGHTED KINDERGARTEN REGISTER}} - \frac{\text{DISTRICT d LEVEL WEIGHTED KINDERGARTEN REGISTER}}{\text{TOTAL CITY-WIDE LEVEL WEIGHTED KINDERGARTEN REGISTER}}$$

For example, District 17 receives $41,918 as its kindergarten preparation adjustment:

Table III-7

PREPARATION PERIOD ADJUSTMENTS

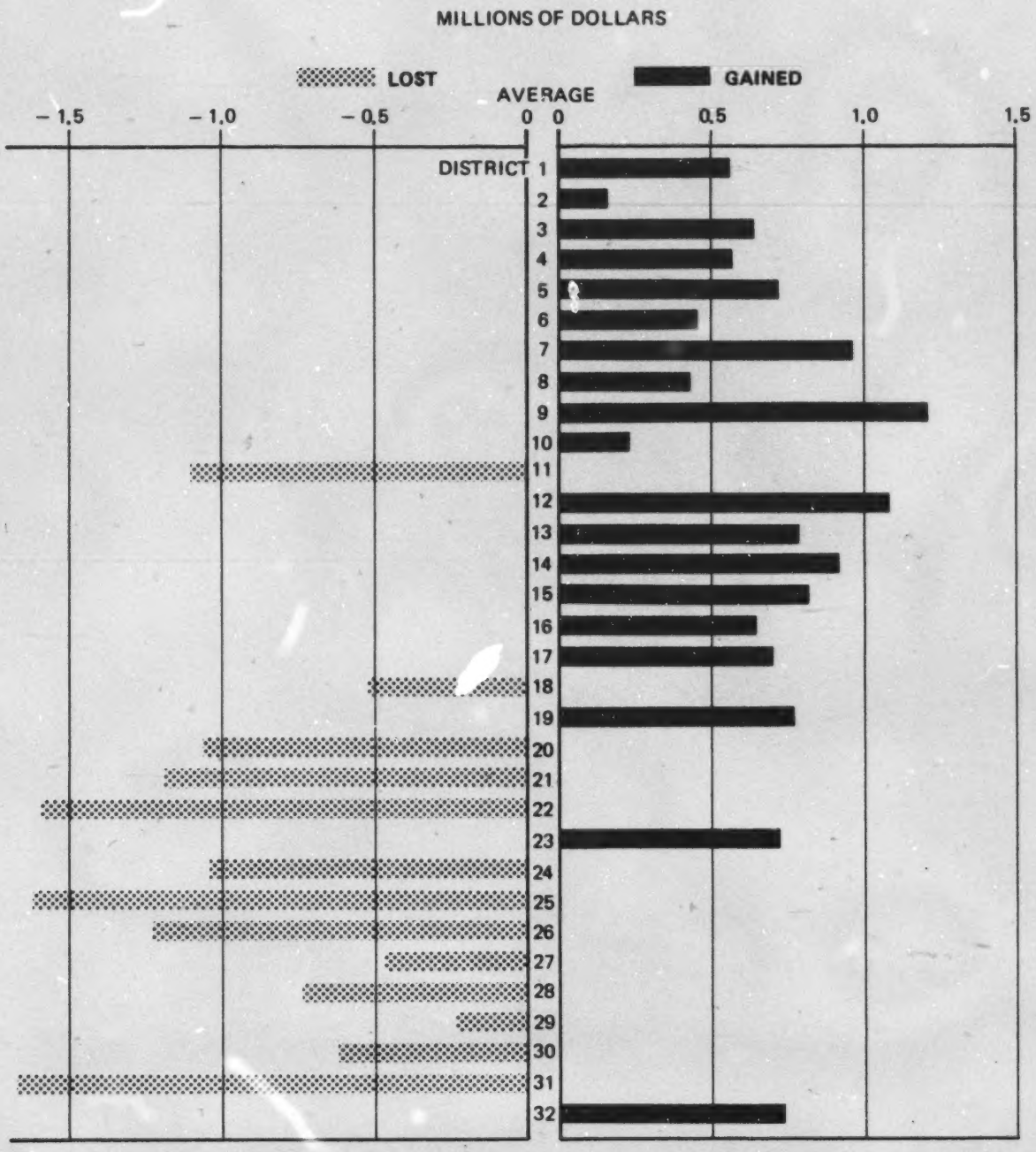
FISCAL YEAR 1973-1974

DISTRICT	KINDERGARTEN	ELEMENTARY	JUNIOR HIGH	TOTAL
1	$ 21,535	$ 339,273	$ 199,982	$ 560,790
2	5,329	- 7,300	165,102	163,131
3	29,055	428,035	189,200	646,290
4	22,645	391,663	163,569	577,877
5	27,640	436,749	253,815	718,204
6	19,293	241,722	193,948	454,963
7	39,476	617,511	302,705	959,692
8	15,327	218,672	197,133	431,132
9	54,461	841,604	310,614	1,206,679
10	4,972	31,919	199,059	235,950
11	-34,175	- 532,898	-539,295	-1,106,368
12	48,953	750,775	280,142	1,079,870
13	34,883	526,372	225,213	786,468
14	41,973	559,163	313,381	914,517
15	42,415	474,823	299,827	817,065
16	27,390	461,066	159,018	647,474
17	41,918	565,501	93,069	700,488
18	-12,689	- 289,555	-220,830	- 523,074
19	30,311	501,660	240,811	772,782
20	-50,312	- 697,459	-317,426	-1,065,197
21	-42,116	- 753,768	-399,785	-1,195,669
22	-64,861	- 932,835	-601,352	-1,599,048
23	31,276	456,865	228,682	716,823
24	-53,795	- 692,903	-294,666	-1,041,364
25	-69,913	- 977,317	-577,232	-1,624,462
26	-48,165	- 720,271	-456,704	-1,225,140
27	-30,785	- 365,497	- 68,397	- 464,679
28	-28,289	- 553,317	-161,730	- 743,336
29	-14,966	- 209,842	- 11,484	- 236,292
30	-36,165	- 541,582	- 46,939	- 624,686
31	-81,163	-1,039,367	-551,574	-1,672,104
32	28,542	470,538	232,144	731,224
TOTAL	$ 0	$ 0	$ 0	$ 0

Figure III-9

INCREMENTAL ADJUSTMENT FOR PREPARATION PERIODS

FISCAL YEAR 1973 – 1974



$$\text{DISTRICT 17 PREPARATION ADJUSTMENT FOR KINDERGARTEN} = \$805.24 \times 31{,}916 \times \left[\frac{3{,}089}{92{,}559} - \frac{1{,}013}{31{,}916}\right]$$

$$= \$41{,}918$$

The calculations are the same for the elementary and junior high school levels. The adjustments are all listed in Table III-7, and the total is shown in Figure III-9.

(3) Teacher Salary Differences

The city-wide average teacher salary is calculated first:

$$\text{CITY-WIDE AVERAGE TEACHER SALARY} = \frac{\text{TOTAL ANNUALIZED AMOUNT FOR TEACHER SALARIES}}{\text{TOTAL NUMBER OF TEACHERS}}$$

For fiscal year 1973-1974 (based on the June 1973 detailed position status report):

$$\text{CITY-WIDE AVERAGE TEACHER SALARY} = \frac{\$533{,}426{,}308}{37{,}292 \text{ Teachers}}$$

$$= \$14{,}304.04 \text{ per Teacher}$$

A district with an average teacher salary higher than the city-wide average receives a positive adjustment. Conversely, a district with an average teacher salary lower than the city-wide average loses an adjustment. We can express a district's adjustment for teacher salary differences as follows:

DISTRICT d TEACHER SALARY ADJUSTMENT = DISTRICT d NUMBER OF TEACHERS X DISTRICT d AVERAGE TEACHER SALARY — DISTRICT d NUMBER OF TEACHERS X CITY-WIDE AVERAGE TEACHER SALARY

These adjustments for each Community School District are shown in Table III-8 and Figure III-10. The teacher salary adjustments total to zero city-wide and are really just redistribution of funds among the districts.

(4) Final Adjusted Allocation

The final allocation to each district is the sum of four parts:

DISTRICT d FINAL ADJUSTED ALLOCATION = DISTRICT d LEVEL WEIGHTED PER CAPITA ALLOCATION + DISTRICT d SPECIAL NEEDS ALLOCATION ± DISTRICT d PREPARATION ADJUSTMENT ± DISTRICT d TEACHER SALARY ADJUSTMENT

The first two parts make up the basic unadjusted allocation, and the last two parts are adjustments. For example, District 17 receives $21,159,026:

DISTRICT d FINAL ADJUSTED ALLOCATION = $20,487,803 + $1,178,315 + $700,488 - $1,207,580

= $21,666,118 - $507,092

= $21,159,026

The amounts that each district receives are listed in Table III-9.

The real impacts of the preparation period and teacher salary adjustments are more obvious if they are added to the Special Needs allocation. For example, District 17 has $671,223 left for special needs after adjustments:

Table III-8

TEACHER SALARY ADJUSTMENT

FISCAL YEAR 1973-1974

POSITION STATUS REPORT AS OF JUNE 1973

DISTRICT	NUMBER OF TEACHERS	DISTRICT AVERAGE SALARY	TEACHER SALARY ADJUSTMENT
1	810	$14,636.44691	+$ 269,249
2	997	15,069.70913	+ 763,371
3	941	14,355.84485	+ 48,747
4	872	14,689.38532	+ 336,020
5	1,083	14,053.20499	- 271,656
6	879	14,232.22981	- 63,122
7	1,374	13,814.62445	- 672,459
8	1,586	13,858.92182	- 705,959
9	1,635	13,043.49969	- 2,060,989
10	1,268	14,459.55994	+ 197,198
11	1,217	14,875.07970	+ 694,954
12	1,548	13,759.10465	- 843,562
13	1,139	13,328.24056	- 1,111,437
14	1,367	14,076.44989	- 311,117
15	1,245	13,940.86908	- 452,149
16	952	12,819.24580	- 1,413,525
17	1,158	13,261.22625	- 1,207,580
18	933	14,625.24223	+ 299,680
19	1,416	13,779.81780	- 742,300
20	1,174	14,480.32368	+ 206,956
21	1,206	14,946.26866	+ 774,526
22	1,168	15,348.97260	+ 1,220,480
23	1,064	13,754.28759	- 584,938
24	1,056	14,125.48295	- 188,558
25	1,098	15,779.28051	+ 1,619,813
26	835	16,100.17964	+ 1,499,776
27	1,241	15,028.03948	+ 898,482
28	1,191	15,196.09236	+ 1,062,433
29	1,108	14,975.76715	+ 744,272
30	1,030	14,661.84466	+ 368,537
31	1,705	14,641.39120	+ 575,182
32	996	13,349.89960	- 950,325
TOTAL	37,292	$14,304.04130	$ -0-

Figure III-10

ADJUSTMENT FOR SALARY DIFFERENCES

FISCAL YEAR 1973 – 1974

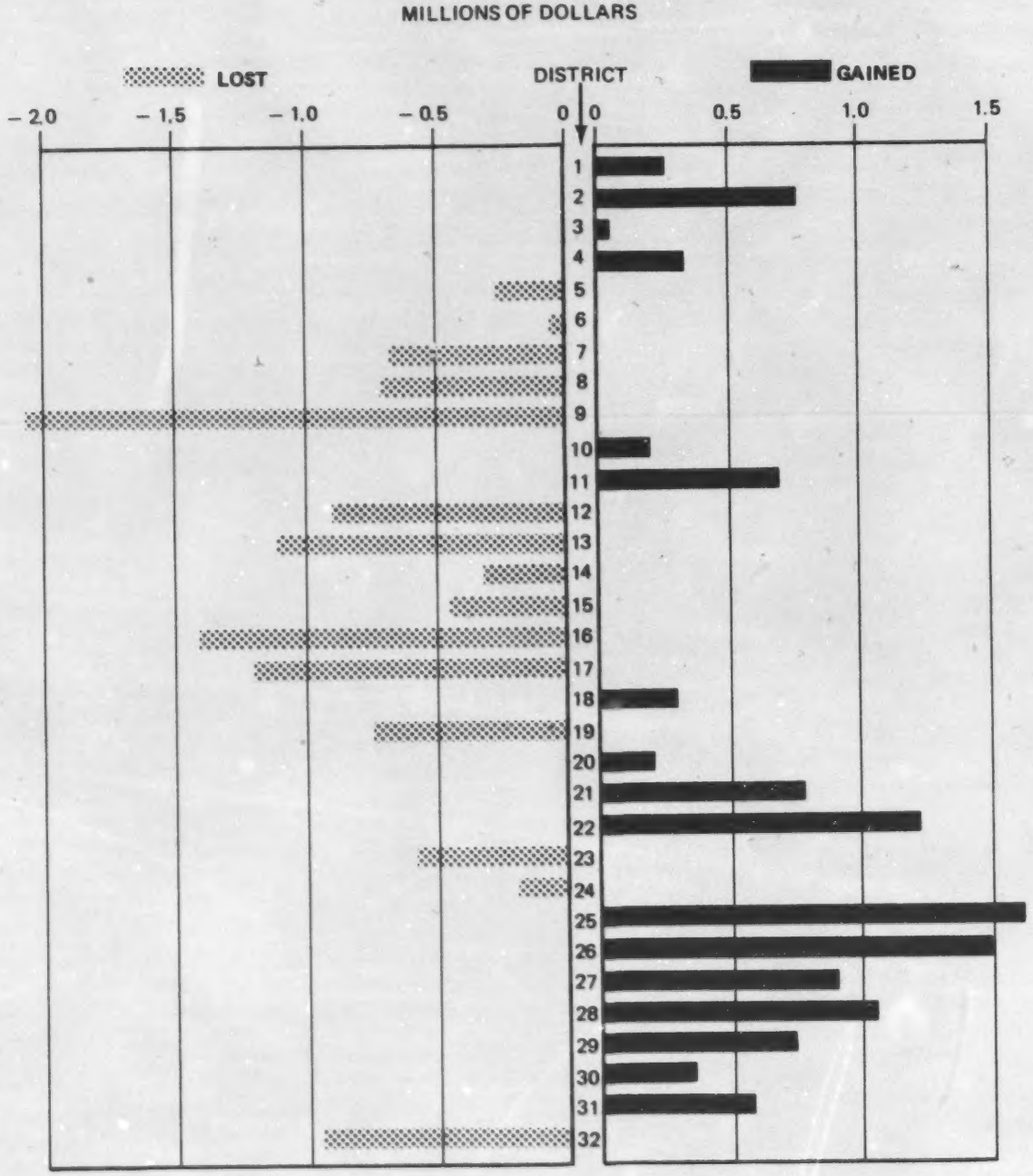


Table III-9

THE FINAL ADJUSTED ALLOCATION

FISCAL YEAR 1973-1974

DISTRICT	LEVEL WEIGHTED PER CAPITA ALLOCATION	SPECIAL NEEDS ALLOCATION	PREPARATION PERIOD ADJUSTMENT	TEACHER SALARY ADJUSTMENT	FINAL ADJUSTED ALLOCATION
1	$ 13,247,861	$ 987,052	$ 560,790	$ 269,249	$ 15,064,952
2	17,434,321	877,759	163,131	763,371	19,238,582
3	15,193,329	1,014,375	646,290	48,747	16,902,741
4	13,591,700	990,467	577,877	336,020	15.496,064
5	16,952,785	1,024,622	718,204	- 271,656	18,423,955
6	14,580,540	959,729	454,963	- 63,122	15,932,110
7	22,591,097	1,653,056	959,692	- 672,459	24,531,386
8	26,335,479	1,618,902	431,132	- 705,959	27,679,554
9	28,328,455	1,987,765	1,206,679	-2,060,989	29,461,910
10	23,178,926	1,229,546	235,950	197,198	24,841,620
11	22,794,825	850,436	-1,106,368	694,954	23,233,847
12	25,338,588	1,642,809	1,079,870	- 843,562	27,217,705
13	18,489,995	1,191,976	786,468	-1,111,437	19,357,002
14	21,556,360	1,506,194	914,517	- 311,117	23,665,954
15	20,214,020	1,263,700	817,065	- 452,149	21,842,636
16	15,202,992	905,082	647,474	-1,413,525	15,342,023
17	20,487,803	1,178,315	700,488	-1,207,580	21,159,026
18	17,278,104	737,728	- 523,074	299,680	17,792,438
19	24,455,236	1,608,656	772,782	- 742,300	26,094,374
20	21,862,353	928,990	-1,065,197	206,956	21,933,102
21	22,125,668	905,082	-1,195,669	774,526	22,609,607
22	22,008,102	570,373	-1,599,048	1,220,480	22,199,907
23	16,877,897	1,263,700	716,823	- 584,938	18,273,482
24	19,401,530	840,190	-1,041,364	- 188,558	19,011,798
25	20,979,001	515,726	-1,624,462	1,619,813	21,490,078
26	15,854,433	341,541	-1,225,140	1,499,776	16,470,610
27	23,013,852	881,175	- 464,679	898,482	24,328,830
28	21,504,020	901,667	- 743,336	1,062,433	22,724,784
29	20,752,727	901,667	- 236,292	744,272	22,162,374
30	18,830,612	795,789	- 624,686	368,537	19,370,252
31	31,233,774	826,528	-1,672,104	575,182	30,963,380
32	17,230,593	1,253,454	731,224	- 950,325	18,264,946
TOTAL	$648,926,978	$34,154,051	$ 0	$ 0	$683,081,029

Table III-10

NET ADJUSTMENT AND SPECIAL NEEDS

FISCAL YEAR 1973-1974

DISTRICT	PREPARATION PERIOD ADJUSTMENT	TEACHER SALARY ADJUSTMENT	NET ADJUSTMENT	SPECIAL NEEDS ALLOCATION	DIFFERENCE
1	$ 560,790	$ 269,249	$ 830,039	$ 987,052	$ 1,817,091
2	163,131	763,371	926,502	877,759	1,804,261
3	646,290	48,747	695,037	1,014,375	1,709,412
4	577,877	336,020	913,897	990,467	1,904,364
5	718,204	- 271,656	446,548	1,024,622	1,471,170
6	454,963	- 63,122	391,841	959,729	1,351,570
7	959,692	- 672,459	287,233	1,653,056	1,940,289
8	431,132	- 705,959	- 274,827	1,618,902	1,344,075
9	1,206,679	-2,060,989	- 854,310	1,987,765	1,133,455
10	235,950	197,198	433,148	1,229,546	1,662,694
11	-1,106,368	694,954	- 411,414	850,436	439,022
12	1,079,870	- 843,562	236,308	1,642,809	1,879,117
13	786,468	-1,111,437	- 324,969	1,191,976	867,007
14	914,517	- 311,117	603,400	1,506,194	2,109,594
15	817,065	- 452,149	364,916	1,263,700	1,628,616
16	647,474	-1,413,525	- 766,051	905,082	139,031
17	700,488	-1,207,580	- 507,092	1,178,315	671,223
18	- 523,074	299,680	- 223,394	737,728	514,334
19	772,782	- 742,300	30,482	1,608,656	1,639,138
20	-1,065,197	206,956	- 858,241	928,990	70,749
21	-1,195,669	774,526	- 421,143	905,082	483,939
22	-1,599,048	1,220,480	- 378,568	570,373	191,805
23	716,823	- 584,938	131,885	1,263,700	1,395,585
24	-1,041,364	- 188,558	-1,229,922	840,190	- 389,732
25	-1,624,462	1,619,813	- 4,649	515,726	511,077
26	-1,225,140	1,499,776	274,636	341,541	616,177
27	- 464,679	898,482	433,803	881,175	1,314,978
28	- 743,336	1,062,433	319,097	901,667	1,220,764
29	- 236,292	744,272	507,980	901,667	1,409,647
30	- 624,686	368,537	- 256,149	795,789	539,640
31	-1,672,104	575,182	-1,096,922	826,528	- 270,394
32	731,224	- 950,325	- 219,101	1,253,454	1,034,353
TOTAL	$ -0-	$ -0-	$ -0-	$34,154,051	$34,154,051

Figure III-11

NET PREPARATION AND TEACHER SALARY ADJUSTMENTS

FISCAL YEAR 1973 – 1974

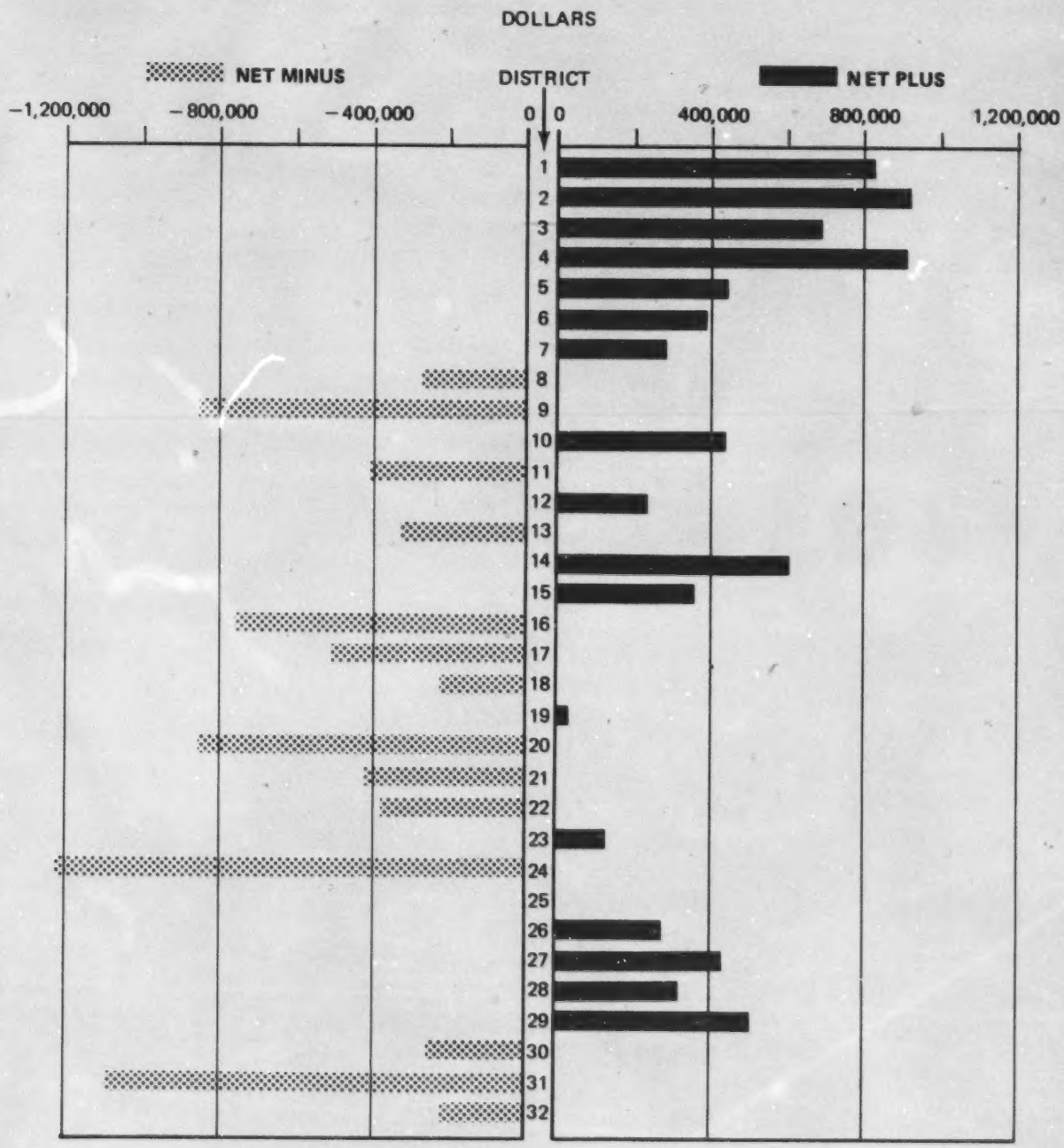


Figure III-12

SPECIAL NEEDS ALLOCATIONS AFTER ADJUSTMENTS

FISCAL YEAR 1973 – 1974

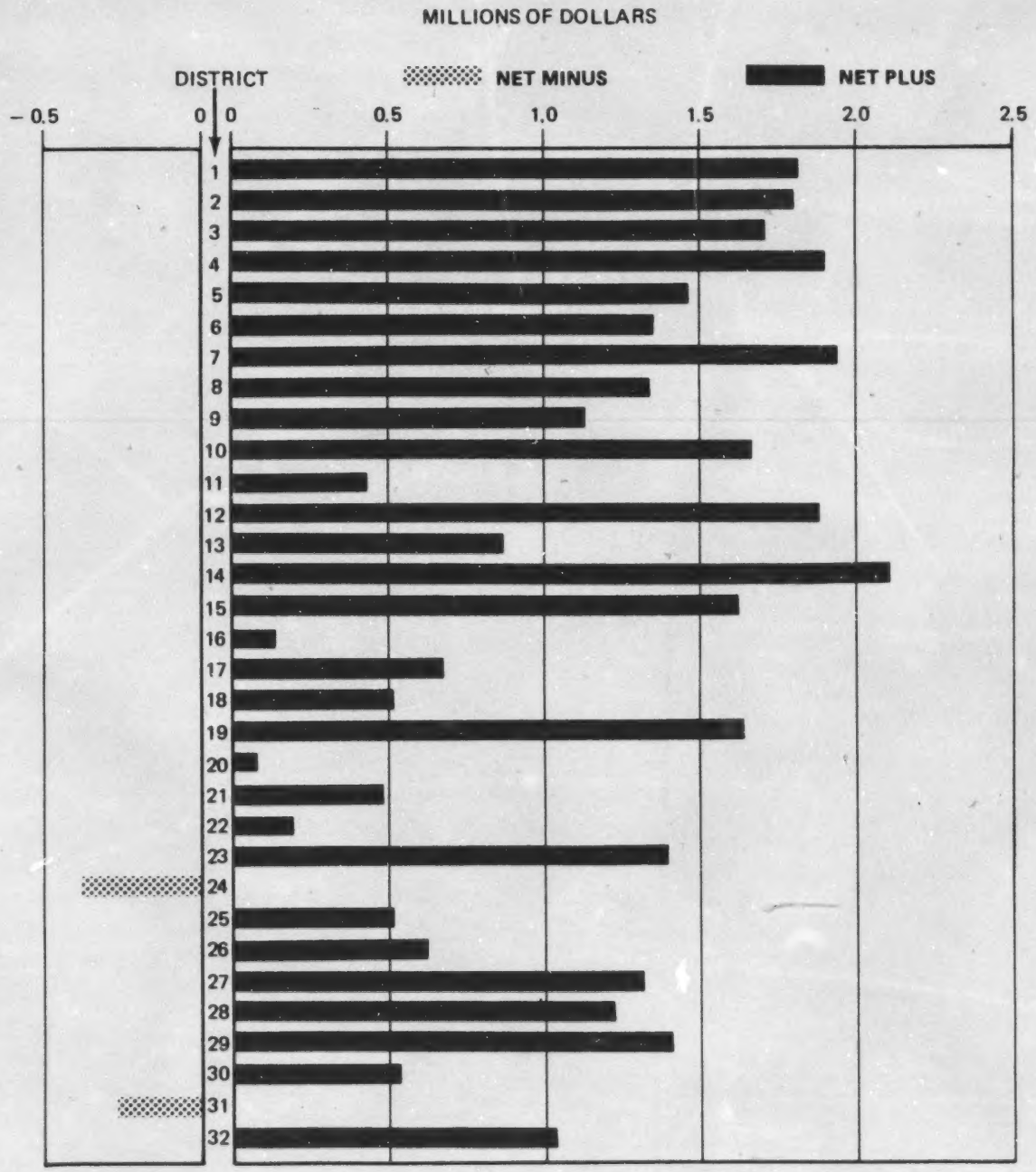


Table III-II

THE FINAL ADJUSTED ALLOCATION: ANOTHER ARRANGEMENT

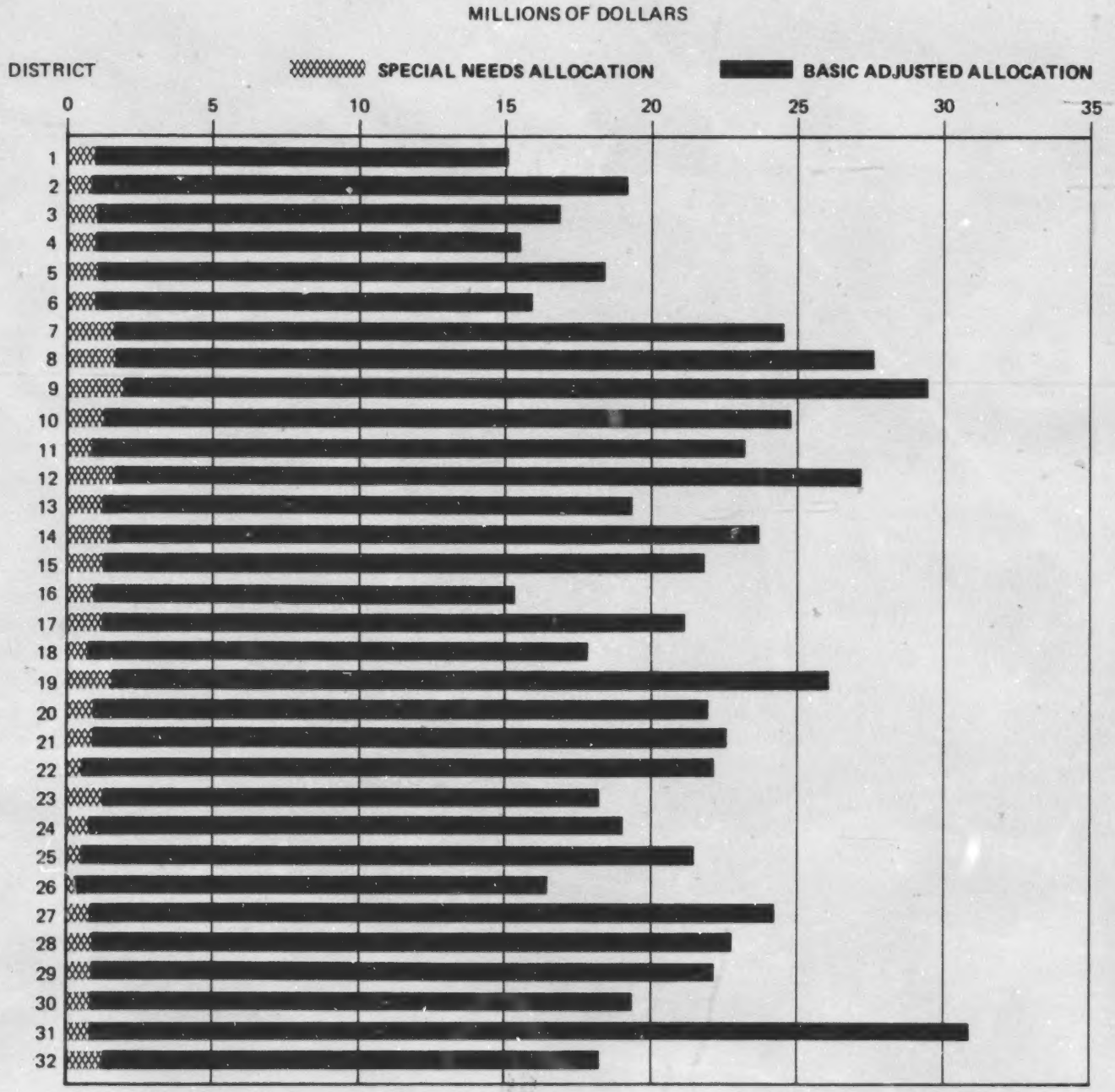
FISCAL YEAR 1973-1974

DISTRICT	LEVEL WEIGHTED PER CAPITA ALLOCATION	NET ADJUSTMENT	BASIC ADJUSTED ALLOCATION	SPECIAL NEEDS ALLOCATION	FINAL ADJUSTED ALLOCATION
1	$ 13,247,861	$ 830,039	$ 14,077,900	$ 987,052	$ 15,064,952
2	17,434,321	926,502	18,360,823	877,759	19,238,582
3	15,193,329	695,037	15,888,366	1,014,375	16,902,741
4	13,591,700	913,897	14,505,597	990,467	15,496,064
5	16,952,785	446,548	17,399,333	1,024,622	18,423,955
6	14,580,540	391,841	14,972,381	959,729	15,932,110
7	22,591,097	287,233	22,878,330	1,653,056	24,531,386
8	26,335,479	-274,827	26,060,652	1,618,902	27,679,554
9	28,328,455	-854,310	27,474,145	1,987,765	29,461,910
10	23,178,926	433,148	23,612,074	1,229,546	24,841,620
11	22,794,825	-411,414	22,383,411	850,436	23,233,847
12	25,338,588	236,308	25,574,896	1,642,809	27,217,705
13	18,489,995	-324,969	18,165,026	1,191,976	19,357,002
14	21,556,360	603,400	22,159,760	1,506,194	23,665,954
15	20,214,020	364,916	20,578,936	1,263,700	21,842,636
16	15,202,992	-766,051	14,436,941	905,082	15,342,023
17	20,487,803	-507,092	19,980,711	1,178,315	21,159,026
18	17,278,104	-223,394	17,054,710	737,728	17,792,438
19	24,455,236	30,482	24,485,718	1,608,656	26,094,374
20	21,862,353	-858,241	21,004,112	928,990	21,933,102
21	22,125,668	-421,143	21,704,525	905,082	22,609,607
22	22,008,102	-378,568	21,629,534	570,373	22,199,907
23	16,877,897	131,885	17,009,782	1,263,700	18,273,482
24	19,401,530	-1,229,922	18,171,608	840,190	19,011,798
25	20,979,001	- 4,649	20,974,352	515,726	21,490,078
26	15,854,433	274,636	16,129,069	341,541	16,470,610
27	23,013,852	433,803	23,447,655	881,175	24,328,830
28	21,504,020	319,097	21,823,117	901,667	22,724,784
29	20,752,727	507,980	21,260,707	901,667	22,162,374
30	18,830,612	-256,149	18,574,463	795,789	19,370,252
31	31,233,774	-1,096,922	30,136,852	826,528	30,963,380
32	17,230,593	-219,101	17,011,492	1,253,454	18,264,946
TOTAL	$648,926,978	$ -0-	$648,926,978	$34,154,051	$683,081,029

Figure III-13

MODULE 2 ADJUSTED ALLOCATION

FISCAL YEAR 1973 – 1974



DISTRICT 17 FINAL ADJUSTED ALLOCATION = $20,487,803 + $1,178,315 + $700,488 - $1,207,580

= $20,487,803 + $1,178,315 - $507,092

= $20,487,803 + $671,223

= $21,159,026

Table III-10 lists the difference between the net adjustments and the Special Needs allocation for each district. Two districts end up with their Special Needs allocations being more than cancelled by negative net adjustments. Figure III-11 shows the net adjustments, and Figure III-12 shows the amount remaining for special needs after adjustments.

Another arrangement of the final adjusted allocation is listed in Table III-11 and shown in Figure III-13. The level weighted per capita allocation is added to the net adjustments to make up the total adjusted allocation for basic instructional services, which comes out of the 95% of Module 2. Adding on the Special Needs allocation, which comes out of the 5% of Module 2, gives the final adjusted allocation, 100% of Module 2.

Figure IV-I

ALLOCATING CONTINUING EDUCATION (MODULE 3A) FUNDS

STEP 1

PUBLIC SCHOOL REGISTER (10-31-72)	+	HALF THE NON-PUBLIC SCHOOL REGISTER (10-31-72)	+	HALF THE NUMBER OF LOW INCOME CHILDREN	=	TOTAL WEIGHTED ALLOCATION REGISTER
782,489		191,597.5		160,853.5		1,134,950.0

STEP 2

TOTAL MODULE 3A FUNDS	÷	1,134,950.0	=	PER CAPITA MODULE 3A ALLOCATION
$16,048,425				$14.14

STEP 3

DISTRICT d WEIGHTED ALLOCATION REGISTER	×	$14.14	=	DISTRICT d MODULE 3A ALLOCATION

IV. MODULE 3: CONTINUING EDUCATION AND EXTENDED USE OF SCHOOL BUILDINGS

Module 3 is divided into two parts: Continuing Education and Extended Use of School Buildings. Both parts are allocated on a per capita basis.

1. CONTINUING EDUCATION

Figure IV-1 illustrates the steps in computing the Continuing Education allocation, Module 3A. The first step is to compute the weighted allocation register, shown in Table IV-1. This is composed of:

- The public school register
- Half the non-public school register
- Half the number of school age children receiving family assistance as recorded on the Master File of the Department of Social Services, City of New York.

The next steps are to compute the per capita amount and the allocation to each district:

$$\text{CITY-WIDE CONTINUING EDUCATION PER CAPITA AMOUNT} = \frac{\text{TOTAL MODULE 3A FUNDS}}{\text{TOTAL CITY-WIDE WEIGHTED ALLOCATION REGISTER FOR CONTINUING EDUCATION}}$$

For fiscal year 1973-1974, the weighted register is based on the October 1972 school registers and the November 1972 Master File of the Department of Social Services. The per capita amount is $14.14 per student:

$$\text{CITY-WIDE CONTINUING EDUCATION PER CAPITA AMOUNT} = \frac{\$16,048,425}{1,134,950.0 \text{ Students (Weighted)}}$$

$$= \$14.14 \text{ per Student (Weighted)}$$

Table IV-1

MODULE 3 WEIGHTED REGISTERS

FISCAL YEAR 1973-1974

DISTRICT	PUBLIC SCHOOL REGISTER 10/31/72	NON-PUBLIC SCHOOL REGISTER 10/31/72	NO. OF LOW INCOME CHILDREN	NO. OF SCHOOL BUILDINGS	WEIGHTED REGISTER	
					CONTINUING EDUCATION	EXTENDED USE OF SCHOOL BUILDINGS
1	15,743	5,118	9,921	20	23,262.5	45,821.5
2	20,546	33,152	7,795	27	41,019.5	84,595.5
3	18,495	13,500	11,924	21	31,207.0	58,957.0
4	16,462	3,884	10,142	21	23,475.0	46,417.0
5	20,159	3,443	13,608	27	28,684.5	57,406.0
6	17,808	10,272	7,938	14	26,913.0	46,049.0
7	27,214	7,223	17,073	28	39,362.0	70,973.5
8	31,560	11,208	16,747	29	45,537.5	80,141.5
9	34,802	6,176	21,339	29	48,559.5	80,647.5
10	27,626	18,204	10,602	24	42,029.0	75,131.0
11	26,755	21,710	5,355	34	40,287.5	85,142.5
12	31,114	3,356	19,147	30	42,365.5	74,043.5
13	22,516	9,965	13,927	25	34,462.0	64,444.5
14	25,938	12,931	15,707	29	40,257.0	75,722.5
15	24,497	20,858	13,073	29	41,462.5	80,891.5
16	18,677	4,279	12,215	18	26,924.0	47,063.5
17	24,959	5,554	12,174	20	33,823.0	56,600.0
18	19,945	6,930	3,912	20	25,366.0	48,831.0
19	29,318	5,405	17,514	33	40,777.5	76,480.0
20	26,224	25,170	5,481	30	41,549.5	84,134.5
21	26,222	10,652	6,021	29	34,558.5	68,884.5
22	26,513	16,387	2,953	28	36,183.0	72,376.5
23	20,375	726	14,067	23	27,771.5	51,134.5
24	23,391	18,149	3,869	24	34,400.0	67,474.5
25	25,262	14,417	2,474	30	33,707.5	70,916.0
26	18,881	9,148	1,183	29	24,046.5	57,620.5
27	28,382	14,943	7,709	34	39,708.0	81,179.5
28	25,610	12,807	7,133	31	35,580.0	72,983.5
29	25,401	12,144	7,509	27	35,227.5	68,299.5
30	23,302	18,315	5,728	26	35,323.5	70,481.0
31	38,100	22,211	5,430	48	51,920.5	111,026.0
32	20,692	4,958	12,037	17	29,189.5	48,668.5
TOTAL	782,489	383,195	321,707	854	1,134,950.0	2,180,537.5

Each district receives the per capita amount multiplied by its weighted register:

DISTRICT d CONTINUING EDUCATION ALLOCATION = DISTRICT d WEIGHTED ALLOCATION REGISTER FOR CONTINUING EDUCATION X CITY-WIDE CONTINUING EDUCATION PER CAPITA AMOUNT

Continuing our example, Table IV-2 shows District 17 receives $478,275:

DISTRICT 17 CONTINUING EDUCATION ALLOCATION = 33,823.0 x $14.14

= $478,275

2. EXTENDED USE OF SCHOOL BUILDINGS

The Extended Use of School Buildings allocation, Module 3B, is computed in a similar way. Figure IV-2 illustrates the steps. The weighted allocation register (Table IV-1) is composed of:

- The public school register
- The non-public school register
- Half the number of school age children receiving family assistance as recorded on the Master File of the Department of Social Services, City of New York
- One thousand times the number of free-standing school structures whose day register is 500 or more.

The next steps are to compute the per capita amount and the allocation to each district.

CITY-WIDE EXTENDED USE PER CAPITA AMOUNT = TOTAL MODULE 3B FUNDS / TOTAL CITY-WIDE WEIGHTED ALLOCATION REGISTER FOR EXTENDED USE

For fiscal year 1973-1974, the weighted register is based on the October 1972 school registers and the November 1972 Master File of the Department of Social Services. The per capita amount is $3.38 per student:

Figure IV-2

ALLOCATING EXTENDED USE OF SCHOOL BUILDINGS (MODULE 3B) FUNDS

STEP 1

PUBLIC SCHOOL REGISTER (10-31-72)	+	NON-PUBLIC SCHOOL REGISTER (10-31-72)	+	HALF THE NUMBER OF LOW INCOME CHILDREN	+	NUMBER OF SCHOOL BUILDINGS x 1,000	=	TOTAL WEIGHTED ALLOCATION REGISTER
782,489		383,195		160,853.5		854,000		2,180,573.5

STEP 2

TOTAL MODULE 3B FUNDS	÷	2,180,573.5	=	PER CAPITA MODULE 3B ALLOCATION
$7,364,619				$3.38

STEP 3

DISTRICT d WEIGHTED ALLOCATION REGISTER	x	$3.38	=	DISTRICT d MODULE 3B ALLOCATION

$$\text{CITY-WIDE EXTENDED USE PER CAPITA AMOUNT} = \frac{\$7,364,619}{2,180,573.5 \text{ Students (Weighted)}}$$

$$= \$3.38 \text{ per Student (Weighted)}$$

Each district receives the per capita amount multiplied by its weighted register:

$$\text{DISTRICT d EXTENDED USE ALLOCATION} = \text{DISTRICT d WEIGHTED ALLOCATION REGISTER FOR EXTENDED USE} \times \text{CITY-WIDE EXTENDED USE PER CAPITA AMOUNT}$$

Continuing with our example, Table IV-2 shows District 17 receives $191,163:

$$\text{DISTRICT 17 EXTENDED USE ALLOCATION} = 56,600.0 \times \$3.38$$

$$= \$191,163$$

The total Module 3 allocation to a district is the sum of parts A and B:

$$\text{DISTRICT d MODULE 3 ALLOCATION} = \text{DISTRICT d CONTINUING EDUCATION ALLOCATION} + \text{DISTRICT d EXTENDED USE ALLOCATION}$$

To complete our example, Table IV-2 and Figure IV-1 show District 17 receives $659,438:

$$\text{DISTRICT 17 MODULE 3 ALLOCATION} = \$478,275 + \$191,163$$

$$= \$669,438$$

Table IV-2

MODULE 3 ALLOCATION

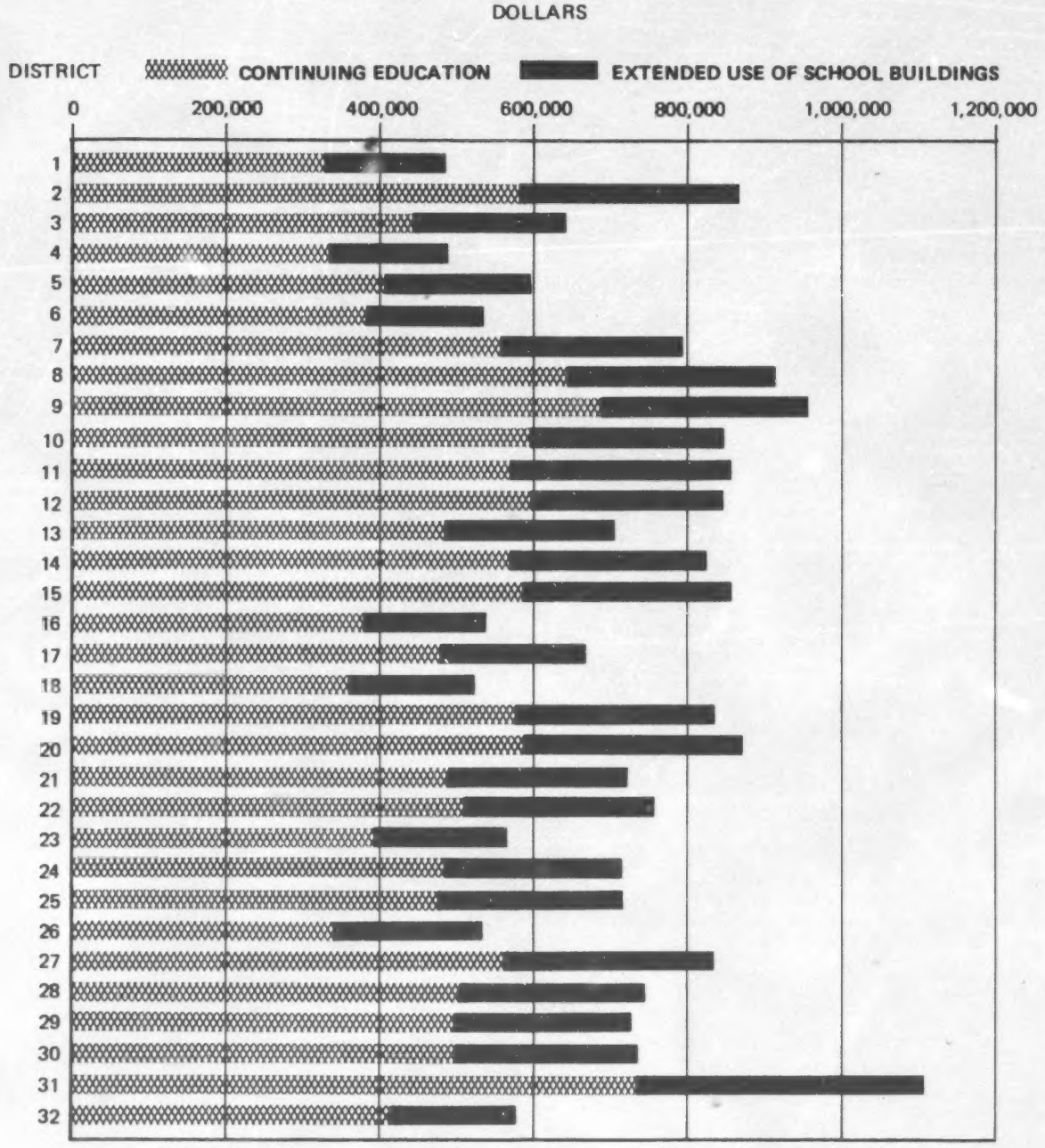
FISCAL YEAR 1973-1974

DISTRICT	CONTINUING EDUCATION ALLOCATION	EXTENDED USE OF SCHOOL BUILDINGS ALLOCATION	TOTAL MODULE 3 ALLOCATION
1	$ 328,945	$ 154,760	$ 483,705
2	580,022	285,718	865,740
3	441,284	199,125	640,409
4	331,946	156,771	488,717
5	405,608	193,888	599,496
6	380,556	155,526	536,082
7	556,591	239,711	796,302
8	643,911	270,672	914,583
9	686,648	272,380	959,028
10	594,305	253,748	848,053
11	569,671	287,566	857,237
12	599,056	250,080	849,136
13	487,310	217,654	704,964
14	569,238	255,751	824,989
15	586,297	273,205	859,502
16	380,717	158,951	539,668
17	478,275	191,163	669,438
18	358,682	164,923	523,605
19	576,604	258,307	834,911
20	587,517	284,156	871,673
21	488,675	232,656	721,331
22	511,640	244,446	756,086
23	392,705	172,700	565,405
24	486,428	227,891	714,319
25	476,638	239,512	716,150
26	340,018	194,610	534,628
27	561,486	274,177	835,663
28	503,118	246,494	749,612
29	498,127	230,675	728,802
30	499,491	238,047	737,538
31	734,167	374,985	1,109,152
32	412,749	164,371	577,120
TOTAL	$16,048,425	$7,364,619	$23,413,044

Figure IV-3

MODULE 3 ALLOCATION

FISCAL YEAR 1973 – 1974



V. MODULE 4B: FUNDS FOR CAPITAL NOTE ITEMS

The monies placed into Module 4B, Funds for Capital Note Items, are distributed to Community School Districts on a per capita basis. The level weighted register, which is developed for Module 2, is used to determine the per capita amount and each district's allocation.

$$\text{CITY-WIDE CAPITAL NOTES PER CAPITA AMOUNT} = \frac{\text{TOTAL MODULE 4B FUNDS}}{\text{TOTAL CITY-WIDE LEVEL WEIGHTED ALLOCATION REGISTER}}$$

For fiscal year 1973-1974, the per capita amount is $8.86:

$$\text{CITY-WIDE CAPITAL NOTES PER CAPITA AMOUNT} = \frac{\$7,141,034}{805,877 \text{ Students (Level Weighted)}}$$

$$= \$8.86 \text{ per Student (Level Weighted)}$$

Each district's Module 4B allocation is equal to its level weighted register multiplied by the per capita amount:

$$\text{DISTRICT d MODULE 4B ALLOCATION} = \text{DISTRICT d LEVEL WEIGHTED ALLOCATION REGISTER} \times \text{CITY-WIDE CAPITAL NOTES PER CAPITA AMOUNT}$$

For example, District 17 receives $225,455:

$$\text{DISTRICT 17 MODULE 4B ALLOCATION} = 25,443 \times \$8.86$$

$$= \$225,455$$

The Module 4B allocation to each district is listed in Table V-1 and the range of variation is illustrated in Figure V-1.

Table V-I

CAPITAL NOTES ALLOCATION

FISCAL YEAR 1973-1974

DISTRICT	LEVEL WEIGHTED ALLOCATION REGISTER	TOTAL CAPITAL NOTES ALLOCATION
1	16,452	$ 145,784
2	21,651	191,854
3	18,868	167,193
4	16,879	149,568
5	21,053	186,555
6	18,107	160,450
7	28,055	248,601
8	32,705	289,805
9	35,180	311,737
10	28,785	255,070
11	28,308	250,843
12	31,467	278,835
13	22,962	203,471
14	26,770	237,214
15	25,103	222,443
16	18,880	167,299
17	25,443	225,455
18	21,457	190,135
19	30,370	269,115
20	27,150	240,581
21	27,477	243,479
22	27,331	242,185
23	20,960	185,731
24	24,094	213,502
25	26,053	230,861
26	19,689	174,468
27	28,580	253,253
28	26,705	236,638
29	25,772	228,371
30	23,385	207,219
31	38,788	343,707
32	21,398	189,612
TOTAL	805,877	$7,141,034

Figure V-1

MODULE 4B ALLOCATION

FISCAL YEAR 1973 – 1974